

बिहार गज़ट

असाधारण अंक बिहार सरकार द्वारा प्रकाशित

7 आश्विन 1932 (श0) (सं0 पटना 687) पटना, बुधवार, 29 सितम्बर 2010

पंचायती राज विभाग

अधिसूचना

5 जुलाई 2010

सं0 5प / वि0—1—08 / 2009 / पं0रा0 / 4868—बिहार पंचायत राज अधिनियम, 2006 की घारा—30, 58 एवं 85 के तहत राज्य के ग्राम पंचायतों, पंचायत समितियों एवं जिला परिषदों द्वारा भारत के नियंत्रक एवं महालेखापरीक्षक तथा पंचायती राज मंत्राालय, भारत सरकार द्वारा निर्घारित संलग्न मॉडल एकाउन्टिंग सिस्टम प्रपत्र में 1 अप्रील 2010 से लेखा संधारण किया जायेगा।

बिहार-राज्यपाल के आदेश से,

(ह०) अस्पष्ट,

सरकार के सचिव।

ACCOUNTING STRUCTURE (FORMATS, GUIDELINES AND LIST OF CODES) FOR PANCHAYATI RAJ INSTITUTIONS, COMPTROLLER AND AUDITOR GENERAL OF INDIA AND MINISTRY OF PANCHAYATI RAJ, GOVERNMENT OF INDIA

PANCHAYATI RAJ INSTITUTIONS
GUIDELINES FOR PREPARATION OF RECEIPTS & PAYMENT ACCOUNTS

Introduction

Based on the recommendations of the Eleventh Finance Commission, for exercising proper control and securing better accountability, the formats for the preparation of budget & accounts and database on finances of PRIs were prescribed by C&AG in 2002. These formats were further simplified in 2007 for easy adoption at grass root level. The Technical Committee on Budget and Accounting Standards for PRIs in the meeting held on 4 th August 2008 co-chaired by Secretary, Ministry of Panchayati Raj, Govt. of India and Deputy Comptroller and Auditor General (LB), considered the need for developing simple but robust format of accounts and constituted a Sub-Committee co-chaired by Director General (LB) and Principal Secretary, Panchayati Raj Department, Govt. of Gujarat, for the purpose. The sub-committee included the members from Ministry of Panchayati Raj, Govt. of India, Planning Commission, Ministry of Finance, Representative from Govt. of West Bengal, Uttar Pradesh, Andhra Pradesh and representatives from Controller General of Accounts (CGA) and National Informatics Centre(NIC). Director(LB) was the member secretary of the Sub-Committee. The mandate of the Technical committee to the sub-committee inter alia include to prescribe simple but robust accounting system for PRIs, comprehensible to the elected representatives and functionaries of PRIs and facilitates generation of financial reports through Information and Communication Technology.

The Sub-Committee in the meeting held on 5 th December 2008, entrusted the preparation of Simplified Accounting System to the Member Secretary of the Sub Committee and desired that the draft format of accounts be circulated among members of the sub-committee, for suggestion. The simplified accounting formats for PRIs have been prepared and circulated among the members of the Sub-Committee by 5 th January 2009 and the committee in the meeting held on 15 th January 2009 approved the Draft Simplified Format Accounts for PRIs. The Technical Committee on Budget and Accounting Standards for PRIs in the meeting held on 29 th January 2009 approved the Simplified format of accounts for PRIs.

2. Salient features of the simplified format of accounts

The first four-digit classification in the simplified system is the major head represent function enumerated in the 11 th Schedule of the Constitution. The second three-digit classification is the minor head represent the programme/unit of expenditure. However under few major Heads (2851,2406,2403,2211,2205 and 2202) the minor head represents the function due to clubbing of function enumerated in the Eleventh Schedule of the Constitution. The third tier two-digit (00 to 99) is the object head which represent the object item of expenditure.

Two-digit standardized object head has been recommended for most commonly used items of expenditure as detailed in para 7.A. PRIs may open separate object head as per requirements under each minor head. Similarly, object head under receipts head may be opened as per requirement. Wherever required the minor head '800-Other Receipts' may be opened under the receipts head and '800-Other Expenditure' under expenditure head. For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit Alpha- numeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated for accounting the scheme requirements as per guidelines. Details are given at para 7.B.

For assigned revenue from State/Central Govt. minor head '901-Share of net proceeds assigned to Panchayats' has been opened under relevant receipts Major Heads.

The Accounts have to be kept in two parts, Part I to record transactions of all receipts and expenditure relating to Panchayat Fund and Part II to record transactions relating to provident funds, loans, deposits and advances etc, with close to balances.

3. Functions as per Eleventh Schedule and corresponding Major Head

All the 29 functions listed in the Eleventh Schedule of the Constitution are classified under 23 major heads. Besides, Major Head '2049- Interest Payments', '2071-Pension and Other Retirement Benefits' and '2515- Panchayati Raj Programmes' along With relevant receipts and capital Major Heads were opened to facilitate the PRIs to account their activities. Details of Functions and corresponding Major Heads are as follows:

| SI. No. | Functions listed in the XIth Schedule of the Constitution | Nomenclature of the Revised Major Head | Co | orresponding M | ajor Heads |
|------------|--|--|----------|------------------------|------------------------|
| | | | Receipts | Revenue Expenditure | Capital Expenditure |
| 1 | Agriculture, including Agricultural Extension | Agriculture, including Agricultural Extension | 0435 | 2435 | 4435 |
| 2 | Land Improvement, Implementation of Land Reforms, Land Consolidation and Soil Conservation | Soil and Water Conservation | - | 2402 | 4402 |
| 3 | Minor Irrigation, Water Management and Watershed Development | Minor Irrigation | 0702 | 2702 | 4702 |
| 4 | Animal Husbandry, Dairying and Poultry | Animal Husbandry, Dairying, Poultry and Fuel 0403 and Fodder | 0403 | 2403 | - |
| 5 | Fisheries | Fisheries | 0405 | 2405 | 4405 |
| 6 | Social Forestry and Farm Forestry | Forestry | 0406 | 2406 | 4406 |
| 7 | Minor Forest Produce | Minor Forest Produce | 0406 | 2406 | 4406 |
| 8 | Small Scale Industries, including Food Processing Industries | Village and Small Scale industries | 0851 | 2851 | 4851 |
| 9 | Khadi, Village and Cottage Industries | Village and Small Scale industries | 0851 | 2851 | 4851 |
| 10 | Rural Housing | Rural Housing | 0216 | 2216 | 4216 |
| 11 | Drinking Water | Water Supply and Sanitation | 0215 | 2215 | 4215 |
| 12 | Fuel and Fodder | Animal Husbandry, Dairying, Poultry and | 0403 | 2403 | - |

| SI. No. | Functions listed in the XIth Schedule of the Constitution | Nomenclature of the Revised Major Head | Co | rresponding M | ajor Heads |
|------------|---|--|--------------|------------------------|------------------------|
| | | | Receipts | Revenue Expenditure | Capital Expenditure |
| | | Fuel 0403 and Fodder | | | |
| 13 | Roads, Culverts Bridges, Ferries, Waterways and Other Means of Communication | Transportation | - | 3054 | 5054 |
| 14 | Rural Electrification, including Distribution of Electricity | Rural Electrification | 0801 | 2801 | 4801 |
| 15 | Non-conventional Energy Sources | Non-conventional Sources Energy | 0810 | 2810 | 4810 |
| 16 | Poverty Alleviation Programme | Poverty Alleviation Programme | - | 2501 | - |
| 17 | Education, including Primary and Secondary Schools | Education | 0202 | 2202 | 4202 |
| 18 | Technical Training and Vocational Education | Technical Training and Vocational Education | - | 2203 | - |
| 19 | Adult and Non- formal Education | Education | 0202 | 2202 | 4202 |
| 20 | Libraries | Art, Culture and Libraries | - | 2205 | 4205 |
| 21 | Cultural Activities | Art, Culture and Libraries | - | 2205 | 4205 |
| 22 | Markets and Fairs* | Market and Fairs | 0206 | 2206 | 4206 |
| 23 | Health and Sanitation, including Hospitals, Primary Health Centres and Dispensaries | Health and Family Welfare Water Supply and Sanitation | 0210 0215 | 2210 2215 | 4210 4215 |
| 24 | Family Welfare | Health and Family Welfare | - | 2210 | - |
| 25 | Women and Child Development | Women and Child Welfare | - | 2211 | - |
| 26 | Social Welfare, including Welfare of the Handicapped | Social Security and Welfare | - | 2235 | 4235 |

| SI. No. | Functions listed in the XIth Schedule of the Constitution | Nomenclature of the Revised Major Head | Co | Corresponding Major Heads | | | | | |
|------------|---|--|----------|---------------------------|------------------------|--|--|--|--|
| | | | Receipts | Revenue Expenditure | Capital Expenditure | | | | |
| | and Mentally Retarded | | | | | | | | |
| 27 | Welfare of the Weaker Sections, and in particular, of the Scheduled Castes and the Scheduled Tribes | Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections | - | 2225 | - | | | | |
| 28 | Public Distribution System | Public Distribution System | - | 2408 | 4408 | | | | |
| 29 | Maintenance of Community Assets | Maintenance of Community Assets | 0059 | 2059 | - | | | | |
| | Additional Heads | Interest Receipts / Payment | 0049 | 2049 | - | | | | |
| | | Pension and Other retirement benefits | 0071 | 2071 | - | | | | |
| | | Panchayati Raj Programmes | 0515 | 2515 | 4515 | | | | |

^{*} New Major Head '2206 - Market and Fairs' along with the relevant Receipts and Capital Major Heads has been prescribed since large number of transactions under market and fairs takes place at PRI level.

4. Accounting of other Transactions

In addition, Panchayats may also operate the following separate major heads to record all transactions (Receipts and Payments/Disbursement) under Loans, Pension & Provident Fund, Insurance and Pension Fund, Deposit and Advances and Civil Advance, depending upon the requirement:

7610- Loans to Panchayat Employees

8011- Insurance and Pension Fund

8550- Civil Advances

8009 – Provident Fund

8443 – Civil Deposit

To record all unclassified transactions not immediately booked under the respective functional major heads due to lack of detail/proper classification in the challen/cheque/voucher, Panchayats may operate '8658-Suspense Accounts'.

Panchayat may operate other major heads of accounts to record transactions of each additional function devolved subsequently to the Panchayats by the State Government. The State Government may inform operation of the new major heads to the Pr.Accountant General /Accountant General (Audit) and Accountant General (A&E) of the respective States.

Accounting Procedure:

- (a) The accounts are prepared on cash basis i.e. a transaction is only recorded when cash is received or paid.
- (b) Period of accounts is a financial year. A financial year is defined as a period of 12 months ending 31st March in any year.

- (c) Daily transactions shall be recorded in Cash Book. The receipts shall be recorded on receipts side and payments on payments side. Every day the cash book shall be closed and Closing Balance worked out would then form the Opening Balance for next day. Classification/head of account for each transaction shall be clearly mentioned.
- (d) Every day the details of transactions as recorded in the cash book should be transferred to either Register of Receipts if the transaction is receipts or to Register of Payments if it is payment under the respective heads of account.
- (e) At the end of the month the bank reconciliation and treasury reconciliation should be completed and it should be ensured that all differences between cash book and bank and treasury balances are rectified. If any differences are noticed the corrections should be made then and there in the Register of Receipts and Register of Payments. At the end of the month totals in Register of Receipts and Register of Payments can be struck. This would give the total expenditure under each head of account for the month. Where PRIs and Bank/Treasury are computerized, online reconciliation with Bank/Treasury may be followed.
- (f) At the end of each month the totals of Receipts and Payments (upto object head level) are to be posted to the Monthly Receipts and Payment Account.
- (g) The monthly figure is added to previous month's progressive total and the figures up to the end of the current month can be worked out in the Consolidated Abstract.
- (h) At the end of the year the progressive figure to the end of March can be worked out in the Annual Receipts and Payment Account.
- (i) After closing of March Accounts, Reconciliation of Receipts and Expenditure figures with the Departments (online, where facility is available) should be carried out to detect any misclassification and to clear the unclassified transaction booked in the Suspense accounts and all transactions appearing as Transfer entries. The final progressive figure under each head be worked upto the end of March which completes the accounting process for that year.
- (j) Receipts and Payment account is prepared on the basis of figures in the Consolidated Abstract.
- (k) The Budget of PRIs for the year may be prepared by adopting the classification prescribed in the Receipts and Payment Account/ List of Codes for functions, programmes and activities prescribed.
- (I) On the basis of these formats, the State Government may formulate Budgeting/Accounting rules and manuals for keeping of budget/accounts for Panchayati Raj Institutions in consultation with the State Accountants General.
- (m) Refund of revenues/re-imbursement of expenditure of the current year is to be accounted as reduction of receipts/expenditure.
- (n) Bank/Treasury Reconciliation Statements. Register of Receivable and Payable, Register of Movable and Immovable property, Register of Inventory, Register of Demand, Collection and Balance form integral part of the annual accounts. Maintenance of these register would help in subsequent switch over to the modified accrual system of accounting.

6. Simplified Procedures for Transfer Entries

Transfer entries are passed to rectify misclassification of transaction in accounts and to facilitate eventual accounting under final heads of account. The procedure of transfer entries can pose difficulties in grassroots level organizations where the accounting systems are in a relatively nascent stage and may not have such intricacies and complexities requiring sophisticated degree of knowledge and skills as is expected in higher tiers of government.

To simplify the accounting process further, it is proposed that Transfer Entries may not

be required for those tiers of PRIs where the number of transactions are less and corrections if any can be carried out manually by striking down the wrong entry with red ink and inserting the correct entry in the cash book as well as Register of Receipts and Payments and if required in the Monthly and Annual Accounts.

If the mistakes are noticed after closure of the monthly accounts and before closure of annual accounts, it can be rectified as detailed here under.

Example 1: A sum of Rs.1000/- being Property Tax collected in the month of June 2008 has been misclassified as Entertainment Tax. The mistake is noticed after the closure of Monthly Accounts in the month of December 2008.

Solution: Minus Credit under MH 0045-101 (to be deducted) is posted in Register of Receipts and a small note recorded indicating the reason for the minus credit. Credit is given under MH 0035-101 in Register of Receipts and a small note indicating the reason for the plus credit is recorded. This has to be done in the month in which the error/misclassification is noticed and rectified (December 2008).

Example 2: A sum of Rs.9000 for the month of November 2008 towards payment of overtime allowance to Primary School Teachers of Education Department was misclassified as office Expenditure of Primary Health Centre of Health Department. This mistake is noticed after the closure of Monthly Accounts of November 2008.

Solution: Minus Debit (to be deducted from the expenditure of the head) is to be posted in the Register of Payments against the 2210-101-08 and a small note recorded indicating the reason for the minus debit. Similarly a contra debit is given in the Register of Payments against the 2202-101-03 and a small note recorded indicating the reason for the contra debit. This has to be done in the current month in which the error/misclassification is noticed and rectified.

If mistakes are noticed after closure of annual accounts

No need to change annual accounts but to have a true picture of revenue receipts and revenue expenditure, 'a note of error' will be made in the Annual Accounts against the Head where the error was committed. If any receipts on account of error/misclassification occurs the same will be taken into cash book with a small note and becomes part of the current balance.

If misclassification occurs in scheme expenditure and noticed after the closure of annual accounts:

If the mistake is noticed after the Annual Accounts are closed and the items of expenditure are related to different schemes under Revenue/Capital Heads, the progressive figures have to be changed by '+' and '-'entries against the heads concerned in order to arrive the correct figures if the schemes are continued further next financial year following the procedure explained in above categories.

7. A. LIST OF STANDARD OBJECT HEADS

- (01) Salaries (1)
- (02) Wages
- (03) Overtime Allowance
- (04) Pensionary charges
- (05) Honoraria
- (06) Medical treatment
- (07) Travel Expenses
- (08) Office Expenses (2)
- (09) Rent, Rates and Taxes
- (10) Audit Fee
- (11) Printing
- (12) Other Administrative Expenses
- (13) Supplies and Materials
- (14) Petrol/Diesel

- (15) Advertising and Publicity
- (16) Other Contractual Services
- (17) Grants in aid
- (18) Contributions
- (19) Subsidies
- (20) Share of taxes / duties
- (21) Motor Vehicles/hiring charges
- (22) Machinery and Equipment
- (23) Major Works
- (24) Write off / losses
- (25) Deduct recoveries
- (26) Maintenance
- (80) Other Expenditure

Note: (1) Items to be included in this object head are (i) Pay of officers, (ii) Dearness pay of officers, (iii) Dearness Allowance of Officers, (iv) Pay of establishment, (v) Dearness pay of establishment, (vi) Dearness Allowance of establishment, (vii) Bonus, (viii) Interim relief, (ix) Other allowances (CCA, HRA & other fixed allowances), (x) Children education allowances,(xi) LTC, (xii) Transport allowance.

Note: (2) Items to be included in this object head are (i) Local purchase of stationery, (ii) Liveries,(iii) Telephone & trunk calls, (iv) Furniture,(v) Service postage stamps,(vi) Purchase of books and publications, (vii) Office expenses and miscellaneous ,(viii) Staff car,(ix) Water cooler,(x) Typewriter, (xi) Purchase of accounting machine, (xii) Charges paid to the State Government for Police Guards,(xiii) Hot and cold weather charges,(xiv) Electricity & water charges,(xv) Purchase of photo copier,(xvi) Purchase of computer & laser printer.

7. B. LIST OF STANDARD SUB HEADS FOR CENTRAL SCHEMES

| Proposed scheme code for simplified accounts for PRIs | Scheme Description |
|---|--|
| 11 | National Rural Employment Guarantee Scheme (NREGS) |
| 12 | Sampoorna Gramin Rozgar Yojana (SGRY) |
| 13 | Swaranjayanti Gram Swarozgar Yojana(SGSY) |
| 14 | Indira Awas Yojana (IAY) |
| 15 | National Rural Health Mission (NRHM) |
| 16 | Accelerated Rural Water Supply Programme (ARWSP) |
| 17 | Total Sanitation Campaign |
| 18 | Mid Day Meal Scheme |
| 19 | Sarva Shiksha Abhiyan |
| 20 | Pradhan Mantri Gram Sadak Yojana (PMGSY) |
| 21 | Integrated Watershed Management Programme |
| 22 | Integrated Child Development Services (ICDS) |

Example to book expenditure of Central Scheme NRHM

2210 Health and Sanitation (Major Head)

101 Primary Health Centre (**Minor Head**)

15 NRHM (Sub-Head)

02 Wages (**Object Head**)

Example to book receipts of grants

Similarly, an example to book receipts of grants under various sub plans is indicated below:

1601 Grants and aid (Major Head)

101 Grants from GOI (Minor Head)

15 NRHM (Sub Head)

* Funds received under Central Scheme are allocated under three parts viz. 796 – Tribal Sub-Plan (TSP); 789 – Scheduled Caste Sub Plan (SCSP), 700 – Normal Plan. These may be booked in the accounts formats as per the example above.

8. Information and Communication Technology support

Information and Communication Technology (ICT) has demonstrated the ability to improve the efficiency, accuracy and analysis of many processes. Accounting is a very important task, requiring a high degree of accuracy and security. The use of ICTs to support the accounting processes can play a very important role in easy maintenance and management of accounts. In the context of Panchayati Raj Institutions (PRIs) many of which suffer from lack of trained manpower and ability to manage complex accounting procedures, the ICTs can make the entire process of accounting simple and easy.

Ministry of Panchayati Raj (MoPR) has desired that CAG and NIC should work together to bring out the new version of PRIASoft (Panchayati Raj Institutions Accounting Software) that captures the 3-tier revised classification and generates all the reports in the formats prescribed by the sub-Committee on Budget and Accounting Standards for PRIs. Accordingly, NIC is working closely with CAG to come out with a new version of PRIASoft (PRIA Soft ver 2.0), which will have the following features:

- The three tier accounting classification consisting of Major Heads, Minor Heads and Object Heads will be captured by the software. In addition, as defined by CAG in the revised classification, wherever Central/State scheme activities are to be captured as per the Scheme guidelines, the software will provide for accounting the scheme as a Sub-head under the respective Minor Head.
- 2. At the time of keying in the receipts and expenditure figures in to the system, the software will prompt the user to select the appropriate account heads from the three-tier classification. In case the expenditure is being booked under a scheme, the software will prompt the user to select the appropriate Sub-head out of the standardized scheme sub-head created. Once the receipts and expenditure entries are captured in the system, the software will automatically generate the reports in the revised formats prescribed by the CAG. Since the new format allows the user to book expenditure explicitly under sub-head provided for the scheme, scheme-wise expenditure will also be generated automatically.
- 3. In order to extend flexibility to states which want to retain their own existing classification relating to the schemes, the software will provide mapping of the state-specific classification to the revised classification proposed by CAG. This will enable the panchayats in those states to carry on with their ongoing accounting classification

- while at the same time enabling Government of India to view the accounting details of the PRIs as per the classification prescribed by the CAG.
- 4. In order to bring about accountability and transparency in the functioning of PRIs, the software will be a web-based software and all the accounting data of PRIs will be available online on a centralized system. However, in view of the lack of Internet connectivity in many PRIs, an offline version of the software will be made available. Panchayat level users can enter their account details locally and periodically update the data on the online site. This will encourage even PRIs with no Internet connectivity to use the software.
- 5. In view of the high security need of the accounting system, the software will provide a strong authentication mechanism and also maintain detailed audit logs of all the transactions carried out through the software.

KANWAR MANJIT SINGH Director General (Local Bodies) and Chairman/Sub-Committee.

Format - I

MONTHLY / ANNUAL RECEIPTS AND PAYMENTS ACCOUNTS OF

Zila Parishad / Panchayat Samiti (Block / Taluk Level) / Village Panchayat for the month / year of

| | RECEIPTS | S | | | | PA | AYMEN | TS | | | |
|------|---------------------------------------|-----------|---------|------|-----------------------------|----------|--------------|-------|----------------|--------------|-------|
| Open | ing Balance | Budget | Amount | | Heads of | | dget esti | | Amount Actuals | | |
| • | | estimates | Actuals | | Account | | _ | | | | |
| | | | | | | | (Rs.) | | | (Rs.) | |
| i) | Cash in hand | | | | | | | | | | |
| ii) | Balance in Bank | | | | | | | | | | |
| iii) | Balance in Treasury | | | | | | | | | | |
| iv) | Investments | (Rs.) | (Rs.) | | | Plan | Non- Plan | Total | Dlan | Non- Plan | Total |
| | HEAD OF ACCOUNT T-I PANCHAYAT FUND | | | | PART 1 – | Fian | Fian | Total | Plan | Fian | Total |
| FAK | I-I FANCHATAT FUND | | | | HAYAT FUND | | | | | | |
| Rev | renue Account – Receipts | | | | enue Account - | | | | | | |
| | Tax Receipts | | | | Expenditure | | | | | | |
| 0028 | | | | 2049 | Interest | | | | | | |
| | Profession, Trades | | | | Payments | | | | | | |
| 101 | etc. Profession Tax | | | 101 | Interest on | | | | | | |
| 101 | 1 Totossion Tux | | | 101 | Provident | | | | | | |
| | | | | | Fund | | <u> </u> | | | | |
| 102 | Trade Tax | | | 102 | Interest on | | | | | | |
| | | | | | Insurance and | | | | | | |
| 103 | Trade Licence Fees | | | 103 | Pension Fund Interest on | <u> </u> | - | | <u> </u> | | |
| 103 | Trade Licence rees | | | 103 | Other | | | | | | |
| | | | | | Deposits and | | | | | | |
| | | | | | Accounts | | | | | | |
| 901 | Share of net | | | 2059 | Maintenance | | | | | | |
| | proceeds assigned | | | | of | | | | | | |
| | to Panchayats | | | | Community Assets | | | | | | |
| 0029 | Land Revenue | | | 101 | Maintenance | | | | | | |
| 0029 | Land Revenue | | | 101 | & Repairs | | | | | | |
| 101 | Land revenue | | | 40 | Work | | | | | | |
| | | | | | Charged | | | | | | |
| | | | | | Establishment | | | | | | |
| 102 | Surcharge on Land | | | 41 | Expenditure Other | | - | | | | |
| 102 | Revenue Tax | | | 41 | maintenance | | | | | | |
| | Tevende Tux | | | | Expenditure | | | | | | |
| 103 | Taxes on Plantation | | | 102 | Furnishing | | | | | | |
| 901 | Share of net | | | 103 | Lease | | | | | | |
| | proceeds assigned | | | | Charges | | | | | | |
| 0030 | to Panchayats Stamps and | | | 104 | Machinery & | - | - | | - | | |
| 0030 | Registration Fees | | | 104 | Equipments | | | | | | |
| 101 | Duty on Transfer by | | | 2071 | Pensions & | | 1 | | | | |
| | Sale | | | | Other | | | | | | |
| | | | | | Retirement | | | | | | |
| 901 | Share on net | | | 101 | Benefits | | - | | | | |
| 901 | proceeds assigned | | | 101 | Superannuatio n & | | | | | | |
| | to Panchayats | | | | Retirement | | | | | | |
| | - | | | | Allowance | | | | | | |
| 0035 | 1 3 | | | 102 | Commuted | İ | | | İ | | |
| | other than | | | | value of | | | | | | |
| | Agricultrue Land | | | | Pension | | | | | | |
| | | | | | | | <u> </u> | | | | |

| | | र गठाट (असापार्ग), | | <u> </u> | 1 1 | 1 |
|------|---|--------------------|---|----------|-----|-------|
| | | 103 | Gratuities | | | |
| 101 | Property Tax on residential Building | 104 | Family Pension | | | |
| 102 | Property Tax on Non-Residential Building | 105 | Leave Encashment Benefits | | | |
| 901 | Share of net proceeds assigned to Panchayats | 106 | Other Pensionary Benefits | | | |
| 0041 | Taxes on Vehicles | 2202 | Education | | | |
| 101 | Taxes on Cycle / Cart and other receipts from Non- Motor Vehicles Act | 101 | Primary Education | | | |
| 901 | Share of net proceeds assigned to panchayats | 18 | Mid-day Meal Scheme | | | |
| 0042 | Taxes on Goods and Passengers | 19 | Sarva Siksha Abhiyan | | | |
| 101 | Toll Tax | 102 | Secondary Education | | | |
| 40 | Road, Culvert Bridge | 103 | Adult Education | | | |
| 41 | Ferry | 104 | Non-formal Education | | | |
| 42 | Water Ways | 2203 | Technical Training and Vocational Education | | | |
| 43 | Others | 101 | Assistance to Universities/ Colleges for Technical Training | | | |
| 102 | Taxes on entry of Goods into Local Area | 102 | Technical Schools | | | |
| 103 | Taxes on Passengers/Pilgrims | 103 | Polytechnic Colleges | | | |
| 901 | Share of net proceeds assigned to Panchayats | 104 | Vocational Education | | | |
| 0044 | Service Tax | 2205 | Art, Culture and Libraries | | | |
| 101 | Service Tax | 101 | Promotion of Art & Culture | | | |
| 901 | Share of net proceeds assigned to Panchayats | 102 | Public Libraries | | | |
| 0045 | Taxes on Duties and Commodities | | | | | |
| 101 | Entertainment Tax | 103 | Public Exhibition | | | |
| 102 | Advertisement Tax | 104 | Sports & Youth Services | | | |
| 103 | Receipts under Education Cess | 2206 | Market and Fairs | | | |
| 104 | Receipts under other Acts | 101 | Market | | | |

| | T = T | | 1 | | T | 1 | | | _ | 1 |
|---------|-------------------------|----------|---|------|---------------------------|----------|--|---|----------|---|
| 105 | Forest Development | | | 102 | Fairs | | | | | |
| | Tax | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 901 | Share of net | | | | | | | | | |
| | proceeds assigned | | | | | | | | | |
| | to Panchayats | | | | | | | | | |
| | | | | 2210 | Health and | | | | | |
| | | | | | Family | | | | | |
| | | | | | Welfare | | | | | |
| | | | | 101 | Primary | | | | | |
| | | | | | Health | | | | | |
| | | | | | Centres | | | | | |
| | | | | 15 | NRHM | | | | | |
| | | | | 102 | Community | | | | | |
| | | | | | Health | | | | | |
| | | | | | Centres | | | | | |
| | | | | 15 | NRHM | | | | | |
| | | | | 103 | Hospitals & | | | | | |
| <u></u> | | | | | Dispensaries | <u> </u> | | | | |
| | | | | 15 | NRHM | | | | | |
| | | | | 104 | Health Sub- | | | | | |
| | | | | | Centres | | | | | |
| | | | | 15 | NRHM | | | | | |
| | | | | 105 | Other System | 1 1 | | 1 | | |
| | | | | | of Medicine | | | | | |
| | | | | 106 | Family | | | | | |
| | | | | | welfare | | | | | |
| | | | | | Services | | | | | |
| | Non-Tax Recei | nts | | 2211 | Women and | | | | | |
| | | | | | Child Welfare | | | | | |
| | | | | 101 | Women | | | | | |
| | | | | | Development | | | | | |
| | | | | | Programmes | | | | | |
| 0049 | Interest Receipts | | | 15 | NRHM | | | | | |
| 101 | Interest on Bank | | | 102 | Child | | | | | |
| 101 | Deposit | | | 102 | Development | | | | | |
| | Верови | | | | Programmes | | | | | |
| 102 | Interest on Loans and | | | 15 | NRHM | | | | | |
| 102 | Advances | | | 13 | 11111111 | | | | | |
| 800 | Other Receipts | | | 2215 | Water Supply | | | | | |
| 000 | Other Receipts | | | 2213 | and Sanitation | | | | | |
| 0059 | Maintenance of | | | 101 | Maintenance | + + | | | | |
| 000) | Community Assets | | | 101 | of Water | | | | | |
| | Community Assets | | | | Supply Line | | | | | |
| 101 | Rent from Buildings | _ | | 102 | Maintenance | + + | | | | |
| 101 | Rent from Dundings | | | 102 | and Repair of | | | | | |
| | | | | | Tubewells | | | | | |
| 102 | Recovery of Percentag | e | - | 103 | Sewerage and | + + | | | | |
| 102 | charges | <u> </u> | | 103 | Sanitation | | | | | |
| 103 | Hire charges of | | | 17 | Total | + + | | | <u> </u> | |
| 103 | Machineries and | | | ' ' | Sanitation | | | | | |
| | Equipments | | | | Campaign | | | | | |
| 0071 | Contribution & | _ | | 2216 | Rural | + + | | | | |
| 0071 | Recoveries towards | | | 2210 | Housing | | | | | |
| | Pension and other | | | 101 | House site for | + + | | | | |
| | Retirement Benefits | | | 101 | Landless | | | | | |
| 101 | Pension Contribution | | | 14 | Indira Awas | + + | | | | |
| 101 | 1 cusion Continuoution | | | 14 | | | | | | |
| 102 | Leave and Pension | | | 102 | Yojana (IAY) Construction | + + | | | | |
| 102 | Contribution not levied | . | | 102 | of Houses | | | | | |
| | Separately | 1 | | | of Houses | | | | | |
| 0202 | Education Education | | | 14 | Indira Awas | + | | | | |
| 0202 | Education | | | 14 | | | | | | |
| | | | | | Yojana (IAY) | | | | | |

| 101 | Primary Education | | 103 | Maintenance |
|------|---------------------------------------|--|------|---------------------------|
| 101 | Secondary Education | | 103 | & Repairs of |
| 103 | Adult Education | | | Houses |
| 103 | Addit Education | | | |
| 104 | Non-formal Education | | 2225 | Welfare of |
| | Zaucuton | | | Scheduled |
| | | | | Castes, |
| | | | | Scheduled |
| | | | | Tribes and |
| | | | | other Weaker |
| | | | | Sections |
| 0206 | Market & Fairs | | 101 | Welfare of |
| | | | | Scheduled |
| | | | | Caste |
| 101 | Receipts from | | 40 | Scholarship to |
| | Markets/Hut | | | Student for |
| | | | | Primary |
| | | | | Education |
| 102 | Receipts from fairs | | 41 | Scholarship to |
| | | | | Students for |
| | | | | Secondary |
| | | | | Education |
| | | | 42 | Scholarship to |
| | | | | Student for |
| | | | | Technical |
| | | | | Education |
| 0210 | Health & Family | | 43 | Maintenance |
| | Welfare | | | of SC hostels |
| 101 | Receipts / Contribution | | 102 | Welfare of |
| | from Patients and | | | Scheduled |
| | others | | | Tribes |
| 0215 | Water Supply & | | 40 | Scholarship to |
| | Sanitation | | | student for |
| | | | | Primary |
| | | | | Education |
| 101 | Receipts from Water | | 41 | Scholarship to |
| | Supply Schemes | | | Student for |
| | | | | Secondary |
| | <u> </u> | | | Education |
| 102 | Fees, Fines etc | | 42 | Scholarship to |
| | | | | Student for |
| | | | | Technical |
| 102 | | | 40 | Education |
| 103 | Sewerage & Sanitation | | 43 | Maintenance |
| 0011 | Services | | 105 | of ST hostels |
| 0216 | Rural Housing | | 103 | Welfare of |
| | | | | other weaker |
| 000 | Od P | | 40 | sections |
| 800 | Other Receipts | | 40 | Scholarship to |
| | | | | student for |
| | | | | Primary |
| 0402 | Animal II | | A 1 | Education Sub-playship to |
| 0403 | Animal Husbandry, | | 41 | Scholarship to |
| | Dairying, Poultry and Fuel and Fodder | | | Student for Secondary |
| | ruei and rouder | | | |
| 101 | Receipts from Cattle | | 42 | Education Scholarship to |
| 101 | and Buffalo | | 42 | Student for |
| | | | | |
| | Development | | | Technical Education |
| 102 | Doggints for an D' | | 42 | Education Maintenance |
| 102 | Receipts from Piggery | | 43 | Maintenance of Western |
| | | | | of Weaker |
| | | | | Sections |
| | | | | Hostels |
| | | | 1 | |

| | | (1010 (01(1141(1), | | 1 | 1 | <u>-</u> |
|------|-----------------------------|----------------------|-----------------------|---|---|----------|
| 103 | Receipts from Poultry | 2235 | Social | | | |
| | Development | | Security & Welfare | | | |
| 104 | Receipts from Fodder | 101 | Social | | | |
| 104 | and Feed Development | 101 | Welfare | | | |
| 105 | Receipts from Other | 102 | Welfare of | | | |
| 105 | Livestock Development | 102 | Handicapped | | | |
| 106 | Receipts from Milk | 103 | Welfare of | | | |
| | Supply Scheme | | Mentally | | | |
| | | | Retarded | | | |
| 0405 | Fisheries | 104 | Assistance to | | | |
| | | | Voluntary | | | |
| | | | Organisations | | | |
| 101 | Sale of Fish, Fish Seeds | 105 | Deposit | | | |
| | etc | | linked | | | |
| | | | Insurance Scheme | | | |
| 102 | Auction of Fishing | 2402 | Soil and | + | | |
| 102 | Rights | 2402 | Water | | | |
| | Rights | | Conservation | | | |
| 103 | Licence Fees, Fines etc | 101 | Land | | | |
| | | | Improvement | | | |
| 104 | Services and Service | 102 | Land Reforms | | | |
| | Fees | | | | | |
| 0406 | Forestry | 103 | Land | | | |
| | | | Consolidation | | | |
| 101 | Social forestry | 104 | Soil and | | | |
| | | | Water | | | |
| 40 | Sale of Timber & other | 2403 | Conservation Animal | | | |
| 40 | Forest | 2403 | Husbandry, | | | |
| | Produce | | Dairying, | | | |
| | Troduce | | Poultry and | | | |
| | | | Fuel and | | | |
| | | | Fodder | | | |
| 42 | Receipts from Forest | 101 | Cattle and | | | |
| | Plantation | | Buffalo | | | |
| | | | Development | | | |
| 43 | Receipts from | 102 | Piggery | | | |
| | Firewood | | Development | | | |
| 102 | Plantation Farm Forestry | 103 | Doulter | | | |
| 102 | Farm Forestry | 103 | Poultry Development | | | |
| 40 | Sale of Timber & Other | 104 | Fuel and | | | |
| .0 | Forest Produce | | Fodder | | | |
| | | | Development | | | |
| 42 | Receipts from Forest | 105 | Insurance of | | | |
| | Plantation | | Livestock and | | | |
| | | | Poultry | | | |
| 43 | Receipts from | 106 | Dairy | | | |
| | Firewood | | Development | | | |
| | Plantation | | Projects/ | | | |
| 102 | Face | 107 | Schemes Extension & | | | |
| 103 | Fees | 107 | Training | | | |
| 0435 | Agriculture including | 2405 | Fisheries | | | - |
| 0100 | Agriculture Extension | | r isiteries | | | |
| 101 | Crop Husbandry | 101 | Processing, | | | |
| ~ - | F | | Preservation | | | |
| | | | and | | | |
| | | | Marketing | | | |
| | 0.1.00.1 | 102 | Fishery | | | |
| 40 | Sale of Seeds | 102 | | | | |
| 40 | Sale of Seeds | 102 | Cooperatives | | | |

| | | • | (01(1141(-17) | | | |
|------|---|---|---------------|--|--|--|
| 41 | Receipts from Agriculture Farm | | 103 | Extension & Training | | |
| 42 | Sale of Manure and Fertilizers | | 104 | Development al Schemes | | |
| 43 | Receipts from Commercial Crop | | 2406 | Forestry | | |
| 102 | Lease charges for Storage and Warehousing of Agricultural Product | | 101 | Social Forestry | | |
| 0515 | Panchayati Raj Programmes | | 40 | Economic Plantation | | |
| 101 | District Panchayat | | 42 | Forest Conservation and Development | | |
| 40 | Licence fee | | 102 | Farm Forestry | | |
| 41 | Fees for use of Quarry | | 40 | Economic Plantation | | |
| 42 | Rent for use of Land | | 42 | Forest Conservation and Development | | |
| 43 | Receipts from Community Development Project | | 103 | Zoological Parks | | |
| 44 | Other Rates & Fees except Tax Receipts | | 104 | Public Garden | | |
| 45 | Registration Charges (Other than those not covered under respective functional major heads) | | 105 | Minor Forest Produce | | |
| 46 | Other Service Fees | | 2408 | Public Distribution System | | |
| 47 | Other Fines | | 101 | Procurement & Supply | | |
| 102 | Panchayat Samiti | | 102 | Assistance to co-operatives | | |
| 40 | Licence Fee | | 103 | Storage & Warehousing | | |
| 41 | Fees for use of quarry | | 26 | Maintenance of Warehouses | | |
| 42 | Rent for use of Land | | 2435 | Agriculture including Agriculture Extension | | |
| 43 | Receipts from Community Development Project | | 101 | Crop Husbandry | | |
| 44 | Other Rates & Fees except Tax Receipts | | 40 | Extension of Farmers Training | | |
| 45 | Registration charges (Other than those not covered under respective functional major heads) | | 41 | Crop insurance | | |

| | | | | 25 1(1(10 4) | | | | | |
|-------------------|---|---|------|-------------------------------------|-----|---|---|---|---|
| 46 | Other Service Fees | | 42 | Scheme for | | | | | |
| | | | | small | | | | | |
| 1 | | | | marginal | | | | | |
| | | | | farmers | | | | | |
| | | | | and | | | | | |
| 1 | | | | agricultural | | | | | |
| 47 | Other Fines | | 43 | labourers Horticulture | | | - | | |
| 47 | Other Filles | | 43 | and vegetable | | | | | |
| | | | | crops | | | | | |
| 103 | Gram Panchayat | | 44 | Assistance to | | | | | |
| | | | | farmer | | | | | |
| | | | | cooperation | | | | | |
| | | | 102 | Watershed | | | | | |
| | | | | Development | | | | | |
| <u> </u> | | | | Programmes | | | | | |
| 40 | Licence fee | | 2501 | Poverty | | | | | |
| | | | | Alleviation | | | | | |
| 41 | Fees for use of quarry | | 101 | Programme Central | | | - | | |
| 41 | rees for use of quarry | | 101 | Schemes | | | | | |
| 42 | Rent for use of Land | + | 11 | NREGS | + + | | + | 1 | 1 |
| 43 | Receipts from | + | 102 | State schemes | † † | | + | | |
| | Community | | | | | | | | |
| | Development Project | | | <u> </u> | | | | | |
| 45 | Registration Charges | | 103 | Panchayat | | | | | |
| | (Other | | | Samity | | | | | |
| | than those not covered | | | schemes | | | | | |
| | under respective functional | | | | | | | | |
| | major | | | | | | | | |
| | heads) | | | | | | | | |
| 46 | Other Service Fees | | 104 | Gram | | | | | |
| | | | | Panchayat | | | | | |
| | | | | schemes | | | | | |
| 47 | Other Fines | | 2515 | Panchayati | | | | | |
| | | | | Raj | | | | | |
| 0702 | Minor Innication | | 101 | Programmes District | | | + | | |
| 0702 | Minor Irrigation | | 101 | Panchayat | | | | | |
| | | | | Programmes | | | | | |
| 101 | Receipts from Water | | 102 | Panchayat | | | 1 | | |
| | Tanks/Ponds | | 102 | Samiti | | | | | |
| | | | | Programmes | | | | | |
| 102 | Receipts from | | 103 | Gram | | | | | |
| | Tubewells | | | Panchayat | | | | | |
| | | | | Programmes | | | 1 | | |
| 0801 | Rural Electrification | | 2702 | Minor | | | | | |
| 101 | Sale of Power | + | 101 | Irrigation Minor | + + | | 1 | 1 | 1 |
| 101 | Sale of Power | | 101 | Minor Irrigation | | | | | |
| | | | | Projects | | | | | |
| 0010 | T | | 102 | Water | | | 1 | | |
| 0810 | Non-Conventional | 1 | | Management | | | | | |
| 0810 | Sources | | | | 1 1 | i | | | 1 |
| | Sources of Energy | | | | | | | | |
| 101 | Sources of Energy Sale of Bio-Energy | | | | | | | | |
| | Sources of Energy | | 2801 | Rural | | | | | |
| 101 | Sources of Energy Sale of Bio-Energy | | 2801 | Electrifi- | | | | | |
| 101 102 | Sources of Energy Sale of Bio-Energy Sale of Solar Energy | | | Electrifi- cation | | | | | |
| 101 | Sources of Energy Sale of Bio-Energy | | 2801 | Electrifi- cation Purchase of | | | | | |
| 101 102 103 | Sources of Energy Sale of Bio-Energy Sale of Solar Energy Sale of Wind Energy | | 101 | Electrification Purchase of Power | | | | | |
| 101 102 | Sources of Energy Sale of Bio-Energy Sale of Solar Energy | | | Electrifi- cation Purchase of | | | | | |

| | | | 103 | Maintenance | | | | | |
|------|-----------------------------------|---|------|------------------------|----------|---|---|--|--|
| | | | | of Street light | | | | | |
| 102 | Handicraft Industries | | 2810 | Non- | | | | | |
| | | | | conventional | | | | | |
| | | | | Sources of | | | | | |
| 102 | 171 1: 0 17:11 | | 101 | Energy | | | | | |
| 103 | Khadi & Village | | 101 | Maintenance of bio-gas | | | | | |
| | Industries | | | plants | | | | | |
| 104 | Sericulture Industries | | 102 | Maintenance | | | | | |
| 104 | Scriculture maustres | | 102 | of Solar | | | | | |
| | | | | Energy | | | | | |
| | | | | Centre | | | | | |
| 105 | Powerloom Industries | | 103 | Maintenance | | | | | |
| | | | | of Wind | | | | | |
| | | | | Energy | | | | | |
| | | | | Centre | | | | | |
| 106 | Food Processing | | 2851 | Village and | | | | | |
| | Industries | | | Small Scale | | | | | |
| 107 | Othan Willaga | | 101 | Industries Handloom | | | | | |
| 10/ | Other Village Industries | | 101 | Industries | | | | | |
| | Grants-in-aid | | 102 | Handicraft | 1 | + | | | |
| | Simile III Miu | | 102 | Industries | | | | | |
| 1601 | Grants in aid | | 103 | Khadi & | | | | | |
| | | | | Village | | | | | |
| | | | | Industries | | | | | |
| 101 | Grants from Central | | 104 | Sericulture | | | | | |
| | Government | | | Industries | | | | | |
| 11 | NREGS | | 105 | Powerloom | | | | | |
| 10 | g G : | | 106 | Industries | | | | | |
| 12 | Sampoorna Gramin Rozgar | | 106 | Food Processing | | | | | |
| | Yojana (SGRY) | | | Industries | | | | | |
| 13 | Swaranjayanti Gram | | 107 | Other Village | | | İ | | |
| 10 | Swarozgar Yojana | | 10, | Industries | | | | | |
| | (SGSY) | | | | | | | | |
| 14 | Indira Awas Yojana | | 3054 | Transportati | | | | | |
| | (IAY) | | | on | | | | | |
| 15 | National Rural health | | 101 | Roads | | | | | |
| | Mission | | | | | | | | |
| 17 | (NRHM) | | 102 | G 1 . | | | | | |
| 16 | Accelerated Rural | | 102 | Culverts | | | | | |
| | Water Supply Programme (ARWSP) | | | | | | | | |
| 17 | Total Sanitation | | 103 | bridges | | | | | |
| ± / | Campaign | | 103 | 3114803 | | | | | |
| 18 | Mid Day Meal Scheme | | 104 | Ferries | † † | | | | |
| 19 | Sarva Shiksha Abhiyan | | 105 | Waterways | | | | | |
| 20 | Pradhan Mantri Gram | | 106 | Other means | | | | | |
| | Sadak Yojana | | | of | | | | | |
| | | | | Transportatio | | | | | |
| 21 | T 4 1337 1 1 | | 1 | n | + | | | | |
| 21 | Integrated Watershed | | | | | | | | |
| | Management Programme | | | | | | | | |
| 22 | Integrated Child | + | + | | + + | + | | | |
| | Development Services | | | | | | | | |
| 102 | Grants from State | | 1 | | † † | | | | |
| | Government | | | | <u> </u> | | | | |
| 103 | Grants from other | | | | | | | | |
| | institutions | | | | | | | | |
| | | | | | | | | | |
| | | | 1 | | | | | | |

| Total Re | evenue Receipts | | Total F | Revenue | | | | 1 |
|-----------|----------------------------|--|---------|------------------------|--|---|----------|----------|
| 10tai icc | evenue receipts | | Expend | | | | | |
| Capital A | Capital Account - Receipts | | Capital | Account - | | | | |
| | | | Expend | diture | | | | |
| 4000 | Capital Receipts | | 4202 | Capital | | | | |
| | | | | Outlay on | | | | |
| | | | | Education | | | | |
| 800 | Other Receipts | | 101 | Construction | | | | |
| | | | | of Primary | | | | |
| | | | | Schools | | | | |
| | | | 102 | Construction | | | | |
| | | | | of Secondary | | | | |
| | | | | Schools | | | | |
| | | | 103 | Construction | | | | |
| | | | | of Centre for | | | | |
| | | | | Adult & Non-formal | | | | |
| | | | | Education | | | | |
| | | | 4205 | Capital | | | 1 | |
| | | | 4203 | Outlay on | | | | |
| | | | | Art, Culture | | | | |
| | | | | and | | | | |
| | | | | Libraries | | | | |
| | | | 101 | Construction | | | | |
| | | | | of Public | | | | |
| | | | | Libraries | | | | |
| | | | 102 | Construction | | | | |
| | | | | of Sports | | | | |
| | | | | Stadium | | | | |
| | | | 103 | Construction | | | | |
| | | | | of Training | | | | |
| | | | | Centre for | | | | |
| | | | | Art & Culture | | | | |
| | | | 4206 | Capital | | | | |
| | | | | Outlay on | | | | |
| | | | | Market and | | | | |
| | | | 101 | fairs | | | | |
| | | | 101 | Construction | | | | |
| | | | | of permanent structure | | | | |
| | | | | for Market | | | | |
| | | | 102 | Construction | | | | |
| | | | 102 | of permanent | | | | |
| | | | | structure | | | | |
| | | | | for fairs | | | | |
| | | | 4210 | Capital | | | <u> </u> | |
| | | | | Outlay on | | | | |
| | | | | Health and | | | | |
| | | | | Family | | | | |
| | | | | Welfare | | | | <u>L</u> |
| | | | 101 | Primary | | | | |
| | | | | Health | | | | |
| | | | | Centres | | | | |
| | | | 102 | Community | | | | |
| | | | | Health | | | | |
| | | | | Centres | | | ļ | |
| | | | 103 | Hospitals & | | | | |
| | | | | Dispensaries | | | 1 | |
| | | | 104 | Health Sub- | | | | |
| | | | | Centres | | | | |
| | | | 105 | Other system | | | | |
| | | | | of Medicine | | | | |
| | | | 4215 | Capital | | | | |
| | | | | Outlay on | | | | |
| | | | 1 | Water | | 1 | | |

| Supply | |
|--------------------------------|---|
| and | |
| Sanitation 101 Laying of | |
| Water Supply | |
| Line | |
| 16 ARWSP | |
| 102 Drilling of | |
| Tubewell | |
| 16 ARWSP | |
| 103 Sewerage and | |
| Sanitation | |
| 17 Total | |
| Sanitation | |
| Campaign | |
| 4216 Capital | |
| Outlay on Rural | |
| Housing Rulai | |
| 101 Purchase of | |
| Land | |
| 14 IAY | |
| 102 Construction | |
| of Houses | |
| 14 IAY | |
| 4235 Capital | |
| Outlay on | |
| Social | |
| Security & Welfare | |
| 102 Construction | |
| of training | |
| centre for | |
| welfare of | |
| Handicapped | |
| 103 Construction | |
| of Anganwadi | |
| Centres | |
| 4402 Capital | |
| Outlay on | |
| Soil & Water Conservation | |
| 101 Land | |
| Improvement | |
| 102 Land Reforms | |
| 103 Land | |
| Consolidation | |
| 104 Soil & Water | |
| Conservation | |
| 4405 Capital | |
| Outlay on Fishering | |
| Fisheries 104 Construction | |
| 104 Construction of Fisheries/ | |
| Ponds | |
| 4406 Capital | |
| Outlay on | |
| Forestry | |
| 103 Development | |
| of Zoological | |
| Park | |
| 104 Development | |
| of Public | |
| Garden | |

| | | 4408 | Capital | | | | |
|---|---------------------------------------|------|-------------------------|--|-------------|----------|------|
| | | | Outlay on | | | | |
| | | | Public | | | | |
| | | | Distribution | | | | |
| | | | System | | | | |
| | | 103 | Construction | | | | |
| | | | of Godowns | | | | |
| | | | & | | | | |
| | | | Warehouses | | | | |
| | | 4435 | Capital | | | | |
| | | | Outlay on | | | | |
| | | | Agriculture | | | | |
| | | | including | | | | |
| | | | Agriculture | | | | |
| | | | Extension | | | | |
| | | 101 | Construction | | | | |
| | | | of Training | | | | |
| | | | Centre | | | | |
| | | 4515 | Capital | | | | |
| | | | Outlay on | | | | |
| | | | Panchayati | | | | |
| | | | Raj | | | | |
| | | 101 | Programmes | | | | |
| | | 101 | District | | | | |
| | | | Panchayat | | | | |
| | | 102 | Programmes | | | | |
| | | 102 | Panchayat | | | | |
| | | | Samiti | | | | |
| | | 102 | Programmes | | | | |
| | | 103 | Gram | | | | |
| | | | Panchayat Programmes | | | | |
| | | 4702 | Capital Capital | | | | |
| | | 4/02 | Outlay on | | | | |
| | | | Minor | | | | |
| | | | Irrigation | | | | |
| | | 101 | Construction | | | | |
| | | 101 | of Works of | | | | |
| | | | Minor | | | | |
| | | | Irrigation | | | | |
| | | | Projects | | | | |
| | | 102 | Construction | | | | |
| | | 102 | Works on | | | | |
| | | | Water | | | | |
| | | | Management | | | | |
| | | 103 | Construction | | | | |
| | | | Works | | | | |
| | | | Watershed | | | | |
| | | | Development | | | | |
| | | 4801 | Capital | | | | |
| | | | Outlay on | | | | |
| | | | Rural | | | | |
| | | | Electrifi- | | | | |
| | | | cation | | | <u></u> | |
| | | 102 | Capital outlay | | | | |
| | | | on | | | | |
| | | | Construction | | | | |
| | | | of | | | | |
| | | | Sub-Station | | | <u> </u> | |
| | | 103 | Installation of | | | | |
| | | | Street Lights | | | | |
| | | 4810 | Capital | | · · · · · · | | |
| | | | Outlay on | | | | |
| | | | Non- | | | | |
| | | | Conventional | | | | |
| • | · · · · · · · · · · · · · · · · · · · | | • | | | | |

| | | | Sources of | | | | | |
|-----------------|----------|----------|-----------------|-----|------|----------|---|--|
| | | 101 | Energy | | | | | |
| | | 101 | Construction | | | | | |
| | | | of Bio-Gas | | | | | |
| | | | Plants | | | | | |
| | | 102 | Construction | | | | | |
| | | | of Solar | | | | | |
| | | | Energy | | | | | |
| | | | Centre | | | | | |
| | | 103 | Construction | | | | | |
| | | | of Wind | | | | | |
| | | | Energy | | | | | |
| | | | Centre | | | | | |
| | | 4851 | Capital | | | | | |
| | | | Outlay on | | | | | |
| | | | Village and | | | | | |
| | | | Small Scale | | | | | |
| | | | Industries | | | | | |
| | | 101 | Handloom | | | | | |
| | | 101 | Industries | | | | | |
| | | 102 | Handicraft | + + | | | | |
| | | 102 | Industries | | | | | |
| | | 103 | Khadi & | 1 | | | | |
| | | 103 | Village | | | | | |
| | | | Village | | | | | |
| | | 104 | Industries | | | | | |
| | | 104 | Sericulture | | | | | |
| | | 10.5 | Industries | | | | | |
| | | 105 | Powerloom | | | | | |
| | | | Industries | | | | | |
| | | 106 | Food | | | | | |
| | | | Processing | | | | | |
| | | | Industries | | | | | |
| | | 107 | Other Village | | | | | |
| | | | Industries | | | | | |
| | | 5054 | Capital | | | | | |
| | | | Outlay on | | | | | |
| | | | Transportati | | | | | |
| | | | on | | | | | |
| | | 101 | Construction | | | | | |
| | | | of Village/ | | | | | |
| | | | District | | | | | |
| | | | Roads | | | | | |
| | | 20 | PMGSY | | | | 1 | |
| | | 102 | Construction | + + | | | | |
| | | 102 | of Culverts | | | | | |
| | | 20 | PMGSY | + + | | 1 | | \vdash |
| | <u> </u> | | | + + | | | | \vdash |
| | | 103 | Acquisition of | | | | | |
| | | | Land for | | | | | |
| | | | Construction | | | | | |
| | | | of Roads/ | | | | | |
| | | | Bridges | | | | | |
| | | 20 | PMGSY | | | | | |
| | | 104 | Construction | | | | | |
| | | 1 | of Ferry | | | | | 1 |
| | | | Ghats/ Ferries | | | <u> </u> | | <u> </u> |
| Total of Part I | | | Total of Part I | | | | | |
| | | | | | | | | |
| | | <u> </u> | | | | | | |
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| | Part – II RECEIPTS | | | | Part - II | | | | | | | |
|---------|---------------------------|-----------|--------|---------|----------------------|-----------|--------|--|--|--|--|--|
| | | | | | | MENTS | | | | | | |
| HEADS | OF ACCOUNT | Budget | Amount | HEAD | | Budget | Amount | | | | | |
| | | estimates | (Rs.) | ACCC | | estimates | (Rs.) | | | | | |
| | | (Rs.) | , | | | (Rs.) | , , | | | | | |
| P | PART-II – | | | | PART-II – | , , | | | | | | |
| PROV | IDENT FUND | | | PRO | VIDENT FUND | | | | | | | |
| | ETC | | | | ETC | | | | | | | |
| Lo | oan Section | | | I | Loan Section | | | | | | | |
| 7610 | Loans to | | | 7610 | Loans to | | | | | | | |
| | Panchayat | | | | Panchayat | | | | | | | |
| | Employees | | | | Employees | | | | | | | |
| 101 | House Building | | | 101 | House Building | | | | | | | |
| | Advance | | | | Advance | | | | | | | |
| 102 | Motor | | | 102 | Motor | | | | | | | |
| | Car/Motor | | | | Car/Motor Cycle | | | | | | | |
| | Cycle | | | | Advance | | | | | | | |
| 102 | Advance | | | 102 | C1- A d | | | | | | | |
| 103 | Cycle Advance | | | 103 | Cycle Advance | | | | | | | |
| 104 | Festival Advance | | | 104 | Festival Advance | | | | | | | |
| Danaia | Advance on & Provident | | | Dono | ion & Provident | | | | | | | |
| | and Section | | | | Fund Section | | | | | | | |
| | Provident | | | | Provident Fund | | | | | | | |
| 8009 | Fund | | | 8009 | r i ovident Fund | | | | | | | |
| 101 | Panchayat | | | 101 | Panchayat | | | | | | | |
| 101 | Employees | | | 101 | Employees | | | | | | | |
| | General | | | | General | | | | | | | |
| | Provident Fund | | | | Provident Fund | | | | | | | |
| 102 | Panchayat | | | 102 | Panchayat | | | | | | | |
| | Employees | | | | Employees | | | | | | | |
| | Contributory | | | | Contributory | | | | | | | |
| | Provident Fund | | | | Provident Fund | | | | | | | |
| | e & Pension | | | | nce & Pension | | | | | | | |
| Fund Se | | | | | Section | | | | | | | |
| 8011 | Insurance & | | | 8011 | Insurance & | | | | | | | |
| | Pension Fund | | | | Pension Fund | | | | | | | |
| 101 | Section | | | 101 | Section | | | | | | | |
| 101 | Panchayat | | | 101 | Panchayat | | | | | | | |
| | Employees Group | | | | Employees Group | | | | | | | |
| | Insurance | | | | Insurance | | | | | | | |
| | Scheme | | | | Scheme | | | | | | | |
| Denosit | & Advances | | | Den | osit & Advances | | | | | | | |
| Section | | | | | Section | | | | | | | |
| 8443 | Civil Deposit | | | 8443 | Civil Deposit | | | | | | | |
| 101 | Earnest Money | | | 101 | Earnest Money | | | | | | | |
| | Deposit | | | | Deposit | | | | | | | |
| 102 | Security | | | 102 | Security Deposit | | | | | | | |
| | Deposit | | | | | | | | | | | |
| 103 | Panchayat Deposit | | | 103 | Panchayat Deposit | | | | | | | |
| Civil A | dvances | | | Civil | Advances | | | | | | | |
| Section | | | | Section | | | | | | | | |
| 8550 | Civil | | | 8550 | Civil Advances | | | | | | | |
| 0000 | Advances | | | 0550 | CI,II III IIIICO | | | | | | | |
| 101 | Advances to | | | 101 | Advances to PRI | | | | | | | |
| | PRI | | | | functionaries | | | | | | | |
| | functionaries | | | | for Works & | | | | | | | |

| | for Works & | | Supplies | |
|-------|------------------|------|------------------|--|
| | Supplies | | | |
| 102 | Advances to | 102 | Advances to | |
| | agencies for | | agencies for | |
| | Works & | | Works & | |
| | Supplies | | Supplies | |
| Suspe | nse Account | Sus | pense Account | |
| 8658 | Suspense | 8658 | Suspense | |
| | Account | | Account | |
| 101 | Tax deduction | 101 | Tax deduction at | |
| | at source | | source | |
| | suspense | | suspense | |
| 40 | Income Tax | 40 | Income Tax | |
| 41 | Sale Tax | 41 | Sale Tax | |
| 42 | Profession Tax | 42 | Profession Tax | |
| 102 | Unclassified | 102 | Unclassified | |
| | Suspense | | Suspense | |
| 103 | Treasury | 103 | Treasury | |
| | Suspense | | Suspense | |
| | Total of Part II | | Total of Part II | |
| | | | Closing Balance | |
| | | | Cash in Hand | |
| | | | Cash at Bank | |
| | | | Cash in Treasury | |
| | | | Investments | |
| | GRAND | | GRAND | |
| | TOTAL | | TOTAL | |

Format of consolidated abstract Format – II

Consolidated abstract Register of for the year of

| Head of Accou- nts | Bud Prov | get vision | Ap | oril | Ma | ay | Ju | ne | Ju | ly | Au | gust | Se | ptember |
|-----------------------------|-------------|---------------|----|------|----|----|----|----|----|----|----|------|----|---------|
| 1 | | 2 | | 3 | | 4 | | 5 | | 6 | | 7 | | 8 |
| | P | NP | P | NP | P | NP | P | NP | P | NP | P | NP | P | NP |
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| Total | | | | | | | | | | | | | | |

(In Rupees)

| Oct | tober | No be: | ovem- r | De be | ecem- | Jai | n. | Fe | b. | M | arch | Sup | rch ople- ntary | То | tal |
|-----|-------|-----------|------------|----------|-------|-----|----|----|----|---|------|-----|-----------------------|----|-----|
| | 9 | | 10 | | 11 | | 12 | | 13 | | 14 | | 15 | | 16 |
| P | NP | P | NP | P | NP | P | NP | P | NP | P | NP | P | NP | P | NP |
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Format-III

Format of Monthly Reconciliation Statement

| Reconciliation | Statement | of | for | the | month | of |
|----------------|-----------|----|-----|-----|-------|----|
| ••••••• | ••• | | | | | |

| Balance as per Cash Book | With Bank | With Treasury |
|---|-----------|---------------|
| <u>A</u> .Add | | |
| | | |
| i) Cheques/Cash credited directly into the | | |
| Bank/Treasury but | | |
| not taken into the Cash Book | | |
| ii) Details of Cheque etc. issued by PRIs | | |
| but not yet | | |
| encashed in Bank/ Treasury | | |
| iii) Cheque drawn but actually not delivered to the | | |
| parties | | |
| iv) Cheque issued but dishonoured | | |
| v) Bank interest not credited into cash book | | |
| <u>B.Deduct</u> | | |
| i) Details of Cheques etc. received and entered | | |
| into Cash | | |
| Book but not actually deposited into the Bank | | |
| /Treasury | | |
| ii) Cheque received from parties and deposited into | | |
| bank but | | |
| dishnoured | | |
| iii) Bank charges deducted from bank balance | | |
| but not taken | | |
| into Cash Book | | |
| Closing balance as per Cash Book | | |
| Balance as per Bank/Treasury as intimated | | |
| Amount of Difference (if any) | | |
| Details of Difference | | |

Format-IV

Format of receivable and Payable

| Statement of | Receivable | and | Payable | of | at | the | end | of |
|--------------|-------------|-----|----------------|----|----|-----|-----|----|
| the year | • • • • • • | | | | | | | |

| | Receivable | | | Payable | | |
|----------------------|-------------|--------------|----------------------|-------------|--------------|--|
| Heads of Accounts | Particulars | Amount (Rs.) | Heads of Accounts | Particulars | Amount (Rs.) | |
| | | | | | | |
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| rand Total | | | Grand Total | | | |

Format-V

Format of Immovable property

| Register | of | Immovable | Property | of | •••••• | for | the |
|----------|----|-----------|-----------------|----|--------|-----|-----|
| year | | | | | | | |

(a) Roads

| S1. | Name of | From | To | Total | Average | Date of | Date of | Total | Average | Remarks | |
|-----|----------|----------|----------|--------|----------|----------|---------|-------|-----------|---------|--|
| No. | Road/ | Village/ | Village/ | Length | width | Construc | Repairs | Cost | cost of | | |
| | Location | Point | Point | in | (feet/m) | tion | | (In | construct | | |
| | | | | K.M. | | | | Rs.) | ion per | | |
| | | | | | | | | | K.M. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |

(b) Land

| SI. No. | Date of Transfer/ Purchase or acquisition | From whom transferred/ purchased/ acquired | Purpose | Reference to agreement, award etc. | Area of land in acres | Survey No. etc. with boundaries | Assessment/ Valuation | Whether boundaries sketch of the land is available | Building, if a with the last t | Utilization of the land/building | Amount paid Rs. | No. date and voucher remarks |
|---------|---|---|---------|------------------------------------|-----------------------|---------------------------------|-----------------------|--|--|----------------------------------|-----------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | / | 8 | 9 | 10 | 11 | 12 | 13 |

(c) Others

| 1 2 3 | SI. No. Date of acquisition, purchase, construction or transfer No. and date of orders under which the property was acquired, purchased, constructed/transferred |
|-------|--|
| 4 | Description and location of Assets |
| 5 | Purpose for which acquired |
| 6 | Valuation at the beginning of the year |
| 7 | Revaluation if any, the date and actual amount of revaluation (as per Rules) |
| 8 | Depreciation/ Appreciation as per rules |
| 9 | Valuation of at the end of the year |
| 10 | If disposed Date of disposal |
| 11 | Reasons for disposal with authority |
| 12 | Amount realized on disposal (In Rs.) |
| 13 | Initials of competent authority |
| 14 | Remarks |
| l | |

Format-VI

| Re | gistei | of | M | ovable | e l | Prope | rty | of | ••• | | 1 | for | the |
|---------|--|--|---------------------------------------|--|--|--|---------------------------|-------------------------------------|------------------|----------------------------------|-----------------------------|---------------------------------|---------|
| yea | ar | • • • • • • • • | | | | | | | | | | | |
| SI. No. | Date of acquisition, purchase, construction received on transfer | No. and date of orders under which the property was acquired, purchased, constructed/transferred | Description and situation of property | Whether the property is used for any purpose | Valuation at the beginning of the year | Revaluation if any, the date and actual amount of revaluation (as per Rules) | Depreciation as per rules | Valuation of at the end of the year | Whether disposed | Reasons / authority for disposal | Amount realized on disposal | Initials of competent authority | Remarks |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

Format-VII

Format of Inventory register

| Date | Opening balance | | Voucher | From | Receipts | | Total | |
|------|-----------------|-------|---------|----------|----------|-------|----------|-------|
| | Quantity | Value | No. and | whom | Quantity | Value | Quantity | Value |
| | | | date | received | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

| To whom | | Issued or sol | d | Closing ba | alance | Signature | Signature |
|------------|------|---------------|-------|------------|--------|-----------|-----------|
| issued and | | | | | | of the | of |
| for which | | | | | | Issuing | Receiving |
| purpose | | | | | | Officer | Officer |
| | Date | Quantity | Value | Quantity | Value | | |

Format-VIII

Format of Demand, Collection and balance

Register of Demand, Collection and balance of for the month / year of.....

| S1. | Name and | Reference | Current | Arrear | Permission/ | Total | Total a | mount coll | ected |
|-----|------------|-------------|---------|-----------|-------------|-----------|----------|------------|-------|
| No. | address of | serial No. | demand | demand of | write off | Amount | Previous | Current | Total |
| | the person | in the | | previous | and | due | years | years | |
| | from | register of | | years, if | suspension | [(4+5)-6] | arrears | · | |
| | whom tax | assesses | | any | if any | | | | |
| | is due | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

List of Codes for Functions, Programmes and Activities of Panchayati Raj Institutions

List of codes for Functions, Programmes & Activities of Panchayati Raj Institutions

| | | Ta | ax Receipts | | |
|---------------|---|---|--|-------------|---------|
| Major Head | Nomenclature | Minor Head | Remarks | Object Head | Remarks |
| 0028 | Taxes on Profession, Trades etc. | 101-Profession Tax 103-Trade Licence Fees 901-Share of net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt. | | |
| 0029 | Land Revenue | 101-Land Revenue 102-Surcharge on Land revenue Tax 103-Taxes on Plantation 901-Share of net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt. | | |
| 0030 | Stamps and Registration Fees | 101-Duty on Transfer by Sale 901-Share of net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt. | | |
| 0035 | Taxes on Property other than Agriculture Land | 101-Property Tax on Residential Building | | | |
| | | on Non-Residential Building 901-Share of net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as | | |

| - | | | 'Assigned Revenue' from State Govt. | | |
|------|---------------------------------------|---|--|--|---|
| 0041 | Taxes on Vehicles | 101- Taxes on Cycle/ Cart and other receipts from non-Motor Vehicles Act. | from State Govt. | | Panchayats may operate separate object head for each class of vehicle. |
| | | 901-Share of net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt. | | |
| 0042 | Taxes on Goods and Passengers | 101-Toll Tax | | 40 Road, culvert bridge 41 Ferry 42 Water ways 43 Others | |
| | | 102-Taxes on entry of Goods into Local Area | | | |
| | | 103-Taxes on Passengers / Pilgrims | | | |
| | | 901-Share of net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt. | | |
| 0044 | Service Tax | 101-Service Tax | | | Panchayats may operate separate object head for each class of vehicle. |
| | | 901-Share of net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt. | | |
| 0045 | Taxes on Duties and Commodities | 101- Entertainment Tax | | | |

| | 1 | T | I | 1 | |
|------|---|--|---|---|---|
| | | 102- Advertisement Tax | | | |
| | | 103-Receipts under Education Cess | | | |
| | | 104-Receipts under other Acts | | | Panchayats may operate separate object head for each class of vehicle. |
| | | 105-Forest Development Tax | | | |
| | | 901-Share or net proceeds assigned to Panchayats | This Minor Head will be operated where Panchayats do not collect taxed directly but are received as 'Assigned Revenue' from State Govt. | | |
| | | Non- | -Tax Receipts | | |
| 0049 | Interest Receipts | 101-Interest on Bank Deposit on 102-Interest on | | | Panchayats may operate separate object head for each type of account Panchayats |
| | | Advances and | | | may operate separate object head for each type of loan/advanc e |
| | | 800-Other Receipts | Panchayats may operate this minor head for interest receipts from any other source | | |
| 0059 | Maintenance of Community Assets (In States where there is no Public Works at PRI level, these receipts can be booked under 0515-Panchayati Raj) | 101-Rent from Buildings | | | Panchayat may operate object heads relating to rent realized from Circuit house and furniture and special amenities |

| | | | | relating to public works |
|------|---|--|--|--------------------------|
| | | 102-Recovery of Percentage Charges | This minor head will include establishment charges related to works done for other local bodies/private parties and recoveries made on percentage basis as determined by panchayats. | |
| | | 103-Hire Charges of Machineries and Equipments | | |
| 0071 | Contribution & Recoveries towards Pension and other Retirement Benefits | 101-Pension Contribution | | |
| | | 102-Leave and pension Contribution not levied separately | | |
| 0202 | Education | 101-Primary Education 102-Secondary Education 103-Adult Education 104-Non-formal Education | Each minor heads will include examination fees, tuition fees and other fees under separate object heads. | |
| 0206 | Market and Fairs | 101-Receipts from markets/hut | This minor head will include all receipts from Market/Hut organized by PRIs (daily, weekly, fortnightly, monthly) under separate object heads. | |
| | | 102-Receipts from fairs | This minor head will include all receipts from fairs organized by PRIs under separate object heads for each fair. | |
| 0210 | Health and Family Welfare | 101-Receipts/ Contribution from Patients and Others | This minor head will record recoveries from patients for accommodation, supply of medicine, Laboratory test, | |

| | | | supply of blood and | | |
|----------|-----------------------------|--------------------------------|-----------------------------|----------|--|
| | | | other services rendered by | | |
| | | | Hospital/ Primary | | |
| | | | Health Centers/ | | |
| | | | Dispensaries under | | |
| | | | separate object | | |
| 0215 | Water Cumply | 101 Descints | heads. This minor head will | | |
| 0215 | Water Supply and Sanitation | 101-Receipts from water supply | include water | | |
| | una Sumuron | schemes | charges received | | |
| | | | from various water | | |
| | | | supply schemes | | |
| | | 102- Fees, | This minor head | | |
| | | Fines etc. | will also include | | |
| | | | deposits received | | |
| | | | for installation | | |
| | | | of household/ | | |
| | | | commercial water | | |
| | | 102 C | connection | | |
| | | 103- Sewerage | This minor head | | |
| | | and | will include | | |
| | | Sanitation | fees, fines and | | |
| | | Services | Service fees | | |
| | | | under | | |
| | | | sewerage and sanitation | | |
| 0216 | Rural Housing | 800- Other | This minor head | | |
| 0210 | Ruful Housing | Receipts | will include | | |
| | | Receipts | receipts from | | |
| | | | beneficiaries of | | |
| | | | various schemes | | |
| | | | under separate | | |
| | | | scheme heads. | | |
| 0403 | Animal | 101- Receipts | | | |
| | Husbandry, | from | | | |
| | Dairying, | Cattle and | | | |
| | Poultry and | Buffalo | | | |
| | Fuel and | Development | | | |
| | Fodder | | | | |
| | | 102- Receipts | | | |
| | | from Piggery | | | |
| | | 103- Receipts | | | |
| | | from Poultry | | | |
| | | Development | | | |
| | | 104- Receipts | | | |
| | | from | | | |
| | | 105- Receipts | | | |
| | | from other | | | |
| | | Livestock | | | |
| | | Development | | | |
| | | | | | |
| <u> </u> | | L | L | <u> </u> | |

| | | 106- Receipts | | | |
|------|-----------|---------------------|---------------------------------|----------------|--|
| | | from Milk | | | |
| | | Supply Scheme | | | |
| 0405 | Fisheries | 101- Sale Of | | | |
| | | Fish, Fish | | | |
| | | Seeds etc. | | | |
| | | 102- Auction of | | | |
| | | Fishing | | | |
| | | Rights | | | |
| | | 103- Licence | | | |
| | | Fees, Fines | | | |
| | | etc | 7D1 ' 1 1 | | |
| | | 104- Services | This minor head | | |
| | | and Service Fees | will include hire | | |
| | | Service rees | charges for mechanized | | |
| | | | fishing | | |
| | | | boats and fees | | |
| | | | collected for | | |
| | | | imparting fishing | | |
| | | | education | | |
| 0406 | Forestry | 101- Social | | 40 Sale of | |
| | | Forestry | | timber | |
| | | • | | & other forest | |
| | | | | produce | |
| | | | | 42 Receipts | |
| | | | | from | |
| | | | | forest | |
| | | | | plantation | |
| | | | | 43 Receipts | |
| | | | | from | |
| | | | | firewood | |
| | | | | plantation | |
| | | 102- Farm | | 40 Sale of | |
| | | Forestry | | timber | |
| | | January J | | & other forest | |
| | | | | produce | |
| | | | | 42 Receipts | |
| | | | | from | |
| | | | | forest | |
| | | | | plantation | |
| | | | | 43 Receipts | |
| | | | | from | |
| | | | | firewood | |
| | | 102 Face | This minor head | plantation | |
| | | 103- Fees | will include | | |
| | | | | | |
| | | | entry/other fees collected from | | |
| | | | parks and gardens | | |
| | | | parks and gardens | | |

| 0.45= | T | 1 | |
|-------|-----------------|-------------------------|-----------------|
| 0435 | Agriculture | 101- Crop | 40 Sale of |
| | including | Husbandry | seeds |
| | Agriculture | | 41 Receipts |
| | Extension | | from |
| | | | |
| | | | agriculture |
| | | | farm |
| | | | 42 Sale of |
| | | | manure and |
| | | | fertilizers |
| | | | 43 Receipts |
| | | | from |
| | | | commercial |
| | | | |
| | | | crop |
| | | 102- Lease | |
| | | charges for | |
| | | Storage and | |
| | | Warehousing of | |
| | | Agricultural | |
| | | Product | |
| 0515 | Danaharrati Dai | 101-District | 40 T C |
| 0515 | Panchayati Raj | | 40 Licence fee |
| | Programmes | Panchayat | 41 Fees for use |
| | | 102-Panchayat Samiti | of quarry |
| | | 103-Gram | 42 Rent for |
| | | | use |
| | | Panchayat | of land |
| | | | 43 Receipts |
| | | | from |
| | | | |
| | | | community |
| | | | development |
| | | | project |
| | | | 44 Other rates |
| | | | & |
| | | | fees except tax |
| | | | |
| | | | receipts 45 |
| | | | |
| | | | Registration |
| | | | charges (Other |
| | | | than those not |
| | | | covered under |
| | | | respective |
| | | | functional |
| | | | major |
| | | | |
| | | | heads) |
| | | | 46 Other |
| | | | service |
| | | | fees |
| | | | 47 Other fines |
| 0702 | Minor | 101-Receipts | |
| | Irrigation | from Water | |
| | | tanks/Ponds | |
| | | 102-Receipts | |
| | | from Tubewells | |
| | | from Tubewells | |

| 0801 | Rural | 101-Sale of Power | | | |
|--------|-----------------|--------------------|--------------------|---------------|------------|
| 0001 | Electrification | | | | |
| 0810 | Non- | 101-Sale of Bio- | | | |
| 0010 | Conventional | energy | | | |
| | Sources of | | | | |
| | Energy | | | | |
| | | 102-Sale of Solar | | | |
| | | energy | | | |
| | | 103-Sale of wind | | | |
| | | energy | | | |
| 0851 | Village and | 101-Handloom | These at the | | |
| | small scale | Industries | industrial minor | | |
| | industries | | heads will include | | |
| | | | receipts on | | |
| | | | account of rent, | | |
| | | | lease charges and | | |
| | | | other amenities | | |
| | | | provided estate | | |
| | | | _ | | |
| | | | 1 | | |
| | | 102-Handicraft | object heads. | | |
| | | Industries | | | |
| | | 103-Khadi & | | | |
| | | Village Industries | | | |
| | | 104-Sericulture | | | |
| | | Industries | | | |
| | | 105-Powerloom | | | |
| | | Industries | | | |
| | | 106-Food | | | |
| | | Processing | | | |
| | | Industries | | | |
| | | 107-Other Village | | | |
| | | Industries | | | |
| 1.50.1 | Ta | | rants-in-aid | | |
| 1601 | Grants-in-aid | 101-Grants from | These minor | 11-National | For better |
| | | Central | heads will | Rural | planning, |
| | | Government | include grants | Employment | monitoring |
| | | | received from | Guarantee | and |
| | | | Central/ State | Scheme | decision |
| | | | Governments | 12- | making, |
| | | | scheme-wise | Sampoorna | the |
| | | | under separate | Gramin | central |
| | | | sub heads | Rozgar | schemes |
| | | | | Yojana | have |
| | | | | 13- | been given |
| | | | | Swaranjayanti | distinct |
| | | | | Gram | two-digit |
| | | | | | sub-heads. |
| | | | | Swarozgar | |
| | | | | Yojana | Considerin |
| | | | | 14- Indira | g the |
| | | | | Awas | number of |
| | | | | Yojana | state |
| | | | | 15- National | schemes |
| | | | | Rural | and |

| · · · · · · · · · · · · · · · · · · · | | | | health Mission | diversity |
|---------------------------------------|----------|-----------------------------------|--------------------|----------------|-------------|
| | | | | 16- | among the |
| | | | | Accelerated | states, two |
| | | | | Rural Water | digit |
| | | | | Supply | alfa- |
| | | | | Programme | numeric |
| | | | | 17-Total | sub-heads |
| | | | | Sanitation | may be |
| | | | | Campaign | operated |
| | | | | 18- Mid Day | for state |
| | | | | Meal | schemes. |
| | | | | Scheme | The |
| | | | | 19-Sarva | twodigit |
| | | | | Shiksha | standardise |
| | | | | Abhiyan | d |
| | | | | 20- Pradhan | object |
| | | | | Mantri | heads may |
| | | | | Gram Sadak | be |
| | | | | Yojana Yojana | operated |
| | | | | 21- Integrated | under |
| | | | | Watershed | subhead |
| | | | | management | for |
| | | | | Programme | accounting |
| | | | | 22-Integrated | the scheme |
| | | | | Child | |
| | | | | | requireme |
| | | | | Development | nts as per |
| | | | | Services | guidelines. |
| | | 102-Grants from | | (ICDS) | |
| | | State Government | | | |
| | | 103-Grants from | This minor head | | |
| | | other Institutions | will include | | |
| | | | grants/aids | | |
| | | | received from | | |
| | | | other institutions | | |
| | | | viz. LIC, | | |
| | | | HUDCO, NGOs | | |
| | | | etc under | | |
| | | | separate object | | |
| | | | heads | | |
| | 1 | Car | pital Receipts | I | 1 |
| 4000 | Capital | 800-Other | <u> </u> | | |
| | Receipts | Receipts | | | |
| | | | enditure Heads | | |
| 2049 | Interest | 101- Interest | | | |
| | | on Provident | | | |
| | Payments | | | · | |
| | Payments | Fund | | | |
| | Payments | Fund 102- Interest on | | | |
| | Payments | Fund 102- Interest on Insurance & | | | |
| | Payments | Fund 102- Interest on | | | |
| | Payments | Fund 102- Interest on Insurance & | | | |

| | | 103- Interest on | | | |
|------|--------------|-------------------|--------------------|--------------|---------------|
| | | Other | | | |
| | | Deposit and | | | |
| | | Accounts | | | |
| 2050 | Maintanana | | 7D1 ' ' 1 1 | 40 337 1 | |
| 2059 | Maintenance | 101-Maintenance | This minor head | 40 Work | |
| | of Community | & Repairs | will include | charged | |
| | Assets | | expenditure on | establishmen | |
| | | | maintenance of | t | |
| | | | buildings owned | expenditure | |
| | | | _ | 41 Other | |
| | | | by panchayat | | |
| | | | (other than | maintenance | |
| | | | residential) | expenditure | |
| | | 102-Furnishing | | | |
| | | 103-Lease charges | | | |
| | | 104-Machinery & | | | |
| | | Equipments | | | |
| 2071 | Pension & | 101- | | | |
| | Other | Superannuation | | | |
| | Retirement | & | | | |
| | Benefits | | | | |
| | | Retirement | | | |
| | | Allowance | | | |
| | | 102- | | | |
| | | Commuted | | | |
| | | value of | | | |
| | | Pension | | | |
| | | 103-Gratuities | | | |
| | | 104-Family | | | |
| | | Pension | | | |
| | | 105-Leave | | | |
| | | Encashment | | | |
| | | Benefit | | | |
| | | 106-Other | | | |
| | | Pensionary | | | |
| | | benefits | | | |
| 2202 | Education | 101- Primary | These minor | 18- Mid-day | For hetter |
| 2202 | Education | | | • | |
| | | Education | heads will | meal | planning, |
| | | | include | scheme | monitoring |
| | | | scholarships, | 19- Sarva | and decision |
| | | | book | Siksha | making, the |
| | | | grants to students | Abhiyan | central |
| | | 102- Secondary | etc | · | schemes |
| | | Education | | | have been |
| | | 103- Adult | | | given |
| | | | | | _ |
| | | Education | | | distinct two- |
| | | 104- Non- | | | digit |
| | | formal | | | subheads. |
| | | Education | | | Considering |
| | | | | | the |
| | | | | | number of |
| | | | | | state |
| | | | | | schemes |
| | | | | | |
| | | | | | and diversity |

| 2203 | Technical | 101- Assistance | | among the states, two-digit alfanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. |
|------|---------------------------------|---|---|--|
| | Training & Vocational Education | to Universities/ Colleges for Technical | | |
| | | Training 102- Technical | Scheme wise | |
| | | Schools | expenditure on | |
| | | 103- Polytechnic Colleges | construction of schools/ centres will be booked under separate object heads | |
| | | 104- Vocational Education | Expenditure on scholarships, books, orientation course, summer seminar etc.for conducting vocational courses will be booked under separate object heads | |
| 2205 | Art, Culture and Libraries | 101-Promotion of Art & Culture | This minor head will record | |

| | 1 | | | | | |
|------|---------|-----|-----------------------------|---------------------|---------|----------------|
| | | | | transactions with | | |
| | | | | promotion of | | |
| | | | | art & culture | | |
| | | | | including imparting | | |
| | | | | education in fine | | |
| | | | | arts viz. music, | | |
| | | | | drama, art etc and | | |
| | | | | assistance to | | |
| | | | | non-government | | |
| | | | | institutions for | | |
| | | | | imparting such | | |
| | | | | education under | | |
| | | | | separate object | | |
| | | | | heads. | | |
| | | | 102-Public | | | |
| | | | Libraries | | | |
| | | | 103-Public | This minor head | | |
| | | | Exhibition | will record | | |
| | | | | transactions | | |
| | | | | relating to film | | |
| | | | | shows, | | |
| | | | | | | |
| | | | 104 0 | exhibitions etc | | |
| | | | 104-Sports & Youth Services | | | |
| 2206 | Market | and | 101-Market | This minor head | | |
| 2200 | Fairs | anu | 101-Market | | | |
| | Tans | | | will include | | |
| | | | | all expenditure | | |
| | | | | incurred for | | |
| | | | | maintenance of | | |
| | | | | markets and | | |
| | | | | all minor works | | |
| | | | | under separate | | |
| | | | | object head | | |
| | | | 102-Fairs | This minor head | | |
| | | | | will include | | |
| | | | | | | |
| | | | | all expenditure in | | |
| | | | | connection | | |
| | | | | with conducting | | |
| | | | | of fairs under | | |
| | | | | different object | | |
| | | | | heads | | |
| 2210 | Health | and | 101-Primary | This minor head | 15 NRHM | For better |
| | Family | | Health Centres | will include | | planning, |
| | Welfare | | | scheme wise | | monitoring |
| | | | 102-Community | expenditure on | 15 NRHM | and decision |
| | | | Health Centres | prevention & | | making, the |
| | | | 103-Hospitals & | control of | 15 NRHM | central |
| | | | Dispensaries | | | schemes |
| | | | | diseases, cholera, | | have been |
| | | | | leprosy, | | given distinct |
| | | | | malaria etc. It | | two-digit |
| | | | | will also include | | sub-heads. |
| | | | | expenditure on | | |
| | | | | distribution of | | Considering |
| | | | | distribution of | | |

| | | | free medicine | | the number |
|------|----------------|------------------------------|----------------------------------|------------|---------------|
| | | | | | of |
| | | | under separate | | state schemes |
| | | 104 II. 141 C 1 | object heads. | 15 NIDIIM | and diversity |
| | | 104-Health Sub- Centres | | 15 NRHM | among the |
| | | Centres | | | |
| | | | | | states, two- |
| | | | | | digit |
| | | | | | alfa- numeric |
| | | | | | sub-heads |
| | | | | | may |
| | | | | | be operated |
| | | | | | for state |
| | | | | | schemes. The |
| | | | | | two-digit |
| | | | | | standardised |
| | | | | | object heads |
| | | | | | may be |
| | | | | | operated |
| | | | | | under |
| | | | | | subhead |
| | | | | | for |
| | | | | | accounting |
| | | | | | the |
| | | | | | scheme |
| | | | | | requirements |
| | | | | | as per |
| | | | | | guideline. |
| | | | | | The object of |
| | | | | | expenditure |
| | | | | | may be |
| | | | | | booked |
| | | | | | under these |
| | | 105 Other System | | | schems. |
| | | 105-Other System of Medicine | | | |
| | | 106-Family | This minor head | | |
| | | Welfare Services | will include | | |
| | | | scheme wise | | |
| | | | expenditure on | | |
| | | | various family | | |
| 2211 | Women and | 101-Women | welfare schemes. This minor head | 15 NRHM | For better |
| 2211 | Child Welfare | Development | will include | 15 INITINI | |
| | Simila Wellare | Programmes | scheme wise | | planning, |
| | | 5 | | | monitoring |
| | | | expenditure on | | and decision |
| | | | various women & | | making, the |
| | | | child | | central |
| | | 102 01 11 | welfare schemes. | 4.5.375.5 | schemes |
| | | 102-Child Health | This minor head | 15 NRHM | have been |
| | | Programmes | will include | | given |
| | | | expenditure on | | distinct two- |
| | | | immunization | | digit |
| | | | of infants and | | subheads. |
| | | | | | |

| | | | | ~ |
|------|--------------------------------|--|--|--|
| | | | pre-school children against diseases like polio, typhoid etc, under separate object head and all nutritional programme among children. | Considering the number of state schemes and diversity among the states, two-digit alfanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these |
| 2215 | Water Supply and Sanitation | 101-Maintenance of Water Supply Line | This minor head will include expenditure incurred on maintenance of water supply scheme wise under different object heads | schems. |
| | | 102-Maintenance and Repair of Tube-wells | object heads. of Tube-wells This minor head will include expenditure incurred on maintenance of | |

| | | | | I | |
|------|---------------|-----------------------------|--------------------------------|-----------------|-----------------|
| | | | tube-wells | | |
| | | | scheme wise | | |
| | | | under different | | |
| | | | object heads. | | |
| | | 103-Sewerage & | This minor head | 17 Total | |
| | | Sanitation | will include | Sanitation | |
| | | | expenditure on | Campaign | |
| | | | survey & | | |
| | | | investigation, | | |
| | | | machinery & | | |
| | | | equipment, | | |
| | | | sanitation | | |
| | | | services | | |
| | | | and sewerage | | |
| | | | services under | | |
| | | | separate object | | |
| | | 101.77 | heads. | | |
| 2216 | Rural Housing | 101-House site for Landless | This minor head | 14 Indira | For better |
| | | Lanuiess | will include | Awaas | planning, |
| | | | expenditure on | Yojana | monitoring |
| | | | providing land | (IAY) | and decision |
| | | | for construction | | making, the |
| | | | of houses to | | central |
| | | | beneficiaries of | | schemes |
| | | | various | | have been |
| | | | schemes under | | given |
| | | | separate object | | distinct two- |
| | | 102-Construction | heads | 1 4 T., 1' | digit |
| | | of Houses | This minor head | 14 Indira | subheads. |
| | | or riouses | will include | Awaas | Considering the |
| | | | expenditure on construction of | Yojana (IAY) | number of |
| | | | houses to | (IAT) | state |
| | | | beneficiaries of | | schemes |
| | | | various schemes | | and diversity |
| | | | under | | among the |
| | | | separate object | | states, two- |
| | | | heads | | digit |
| | | | neads | | alfanumeric |
| | | | | | sub-heads |
| | | | | | may be |
| | | | | | operated for |
| | | | | | state |
| | | | | | schemes. |
| | | | | | The two- |
| | | | | | digit |
| | | | | | standardised |
| | | | | | object heads |
| | | | | | may be |
| | | | | | operated |
| i l | | | | | |

| | T | | | | |
|------|--------------|-----------------|-----------------|--------------|--------------|
| | | | | | head |
| | | | | | for |
| | | | | | accounting |
| | | | | | the scheme |
| | | | | | requirements |
| | | | | | |
| | | | | | as per |
| | | | | | guideline. |
| | | | | | The object |
| | | | | | of |
| | | | | | expenditure |
| | | | | | may be |
| | | | | | booked |
| | | | | | under these |
| | | | | | schems. |
| | | 103-Maintenance | This minor head | | schems. |
| | | and Repairs of | | | |
| | | Houses | will include | | |
| | | 1100000 | expenditure on | | |
| | | | maintenance of | | |
| | | | residential | | |
| | | | buildings | | <u> </u> |
| 2225 | Welfare of | 101-Welfare of | | 40 | |
| | Scheduled | Scheduled Caste | | Scholarship | |
| | Castes, | | | to | |
| | Scheduled | | | student for | |
| | Tribes and | | | primary | |
| | other Weaker | | | education | |
| | Sections | | | | |
| | | 102-Welfare of | | 41 | |
| | | Scheduled Tribe | | Scholarship | |
| | | 103-Welfare of | | to | |
| | | Other Weaker | | student for | |
| | | Sections | | secondary | |
| | | 230110110 | | education | |
| | | | | 42 | |
| | | | | Scholarship | |
| | | | | to | |
| | | | | student for | |
| | | | | technical | |
| | | | | education | |
| | | | | 43 | |
| | | | | | |
| | | | | Maintenance | |
| | | | | of | |
| | | | | SC/ST/weak | |
| | | | | er | |
| | | | | section's | |
| | | | | hostels | |
| | | | | Other | |
| | | | | scheme wise | |
| | | | | object heads | |
| | | | | | |
| | | | | may | |
| | | | | also be | |
| | | | | opened. | |

| 2235 | Social Security | 101-Social | | |
|------|-----------------|-------------------|----------------------|---------------|
| | & Welfare | Welfare | | |
| | | 102-Welfare of | | |
| | | Handicapped | | |
| | | 103-Welfare of | | |
| | | Mentally Retarded | | |
| | | 104-Assistance to | | |
| | | Voluntary | | |
| | | Organisations | | |
| | | 105-Deposit | | |
| | | Linked Insurance | | |
| | | Scheme | | |
| 2402 | Soil and Water | 101-Land | | Panchayats |
| | Conservation | Improvement | | may operate |
| | | 102-Land | | separate sub |
| | | Reforms | | heads for |
| | | 103-Land | | various |
| | | Consolidation | | schemes under |
| | | 104-Soil and | | the minor |
| | | Water | | head. |
| | | Conservation | | |
| 2403 | Animal | 101-Cattle and | This minor head will | |
| | Husbandary, | Bafallo | include | |
| | Dairying, | Development | expenditure on | |
| | Poultry and | 1 | prevention & | |
| | Fuel and | | control of diseases, | |
| | Fodder | | cattle | |
| | | | breeding, cattle | |
| | | | show etc | |
| | | 102-Piggery | This minor head will | |
| | | Development | include expenditure | |
| | | 1 | on prevention & | |
| | | | control of diseases | |
| | | | etc | |
| | | 103-Poultry | This minor head will | |
| | | Development | include | |
| | | 1 | expenditure on | |
| | | | prevention & | |
| | | | control of diseases | |
| | | | etc | |
| | | 104-Fuel and | | |
| | | Fodder | | |
| | | Development | | |
| | | 105-Insurance of | | |
| | | Livestock and | | |
| | | Poultry | | |
| | | 106-Dairy | | |
| | | Development | | |
| | | Projects/Schemes | | |
| | | 107-Extension & | | |
| | | Training | | |
| 2405 | Fisheries | 101-Processing, | | |
| | 1 101101100 | Preservation and | | |
| | | Marketing | | |
| | | 102-Fishery Co- | | |
| | | operatives | | |
| | | 103-Extension & | | |
| | | Training & | | |
| | J | 11anning | <u> </u> | l |

| 104-Development Schemes 101-Social Forestry 101-Social Forestry 24 Forest bamboo, matchwoo etc development 102-Farm | yptus, boo, hwood wood, yptus, boo, | plantation 42 Forest tonservation r | | | |
|--|--|--|--------------------------|--------------|------|
| Teak wood eucalyptus bamboo, matchwood etc | yptus, boo, hwood wood, yptus, boo, | plantation 42 Forest tonservation r | | | |
| Forestry Plantation 42 Forest bamboo, matchwoo etc development | yptus, boo, hwood wood, yptus, boo, | plantation 42 Forest tonservation r | | Forestry | 2406 |
| 102-Farm 40 Extension 42 Forest 50 matchwood and development 40 Extension 42 Forest 50 matchwood etc 42 Forest 50 matchwood etc wood, yptus, | 42 Forest to conservation r | Forestry | | |
| conservation and development 102-Farm Forestry 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 101-Procurement Distribution System 102-Assistance to Co-Operative 103-Storage & Warehousing Agriculture Extension Conservation and eucalyptus bamboo, matchwood etc Conservation and development | wood, yptus, | conservation r | | | |
| and development 102-Farm Forestry 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 2408 Public Distribution System 102-Assistance to Co-Operative 103-Storage & Warehousing Agriculture Extension and development 40 Economic plantation eucalyptus bamboo, matchwoo etc 104-Public Garden 105-Minor Forest Produce 26 Maintenance 26 Maintenance 40 Extension Separate s head may operated each schere 41 Crop | wood, yptus, | | | | |
| development 102-Farm 40 Economic plantation 42 Forest bamboo, 42 Forest bamboo, matchwoo etc 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 2408 Public Distribution System 102-Assistance to Co-Operative 103-Storage & Warehousing 40 Extension 40 Extension 40 Extension 40 Extension 5 Eparate s 6 Extension 5 Eparate s 6 Extension 5 Eparate s 6 Extension 5 Eparate s 6 Extension 5 Eparate s 6 Extension 6 | yptus, | | | | |
| 102-Farm 40 Economic plantation 42 Forest 50 matchwood etc 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 101-Procurement 2408 Public Distribution System 102-Assistance to Co-Operative 103-Storage & Warehousing 40 Extension 41 Crop yptus, | | | | |
| Forestry Plantation 42 Forest bamboo, matchwoo and development 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 2408 Public Distribution System 102-Assistance to Co-Operative 103-Storage & Warehousing Agriculture Extension Forestry plantation 42 Forest bamboo, matchwoo and development 104-Public Garden 105-Minor Forest Produce 2408 101-Procurement As Supply 26 Maintenance 40 Extension of head may operated each scher | yptus, | | 102-Farm | | |
| 42 Forest conservation and development 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 2408 Public Distribution System 102-Assistance to Co-Operative 103-Storage & Warehousing Agriculture Including Agriculture Extension 101-Crop Husbandry 42 Forest bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc bamboo, matchwoo etc co-Operative 2408 Public Distribution Supply 40 Extension Separate so head may operated each schere training each schere each schere each schere etc. | 000, | | | | |
| Conservation and development Conservation and development | | | 1010011 | | |
| and development 103-Zoological Park | nwood | | | | |
| development 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 2408 Public 101-Procurement & Supply System 102-Assistance to Co-Operative 103-Storage & Warehousing Maintenance 2435 Agriculture Including Agriculture Extension Agriculture Extension 40 Extension Extension 41 Crop 41 Crop 41 Crop 41 Crop | | | | | |
| 103-Zoological Park 104-Public Garden 105-Minor Forest Produce 2408 Public 101-Procurement & Supply System 102-Assistance to Co-Operative 103-Storage & Warehousing Maintenance 2435 Agriculture Including Agriculture Extension Agriculture Extension Extension Extension Agriculture Extension | | | | |
| Park 104-Public Garden 105-Minor Forest Produce 2408 Public Distribution System 102-Assistance to Co-Operative 103-Storage & Warehousing Agriculture Extension Park 104-Public Garden 101-Procurement As Supply 26 Maintenance 40 Extension Separate s head may operated training 41 Crop | | development | 102 Zoological | | |
| 104-Public Garden 105-Minor Forest Produce 2408 Public 101-Procurement & Supply System 102-Assistance to Co-Operative 103-Storage & Warehousing Warehousing 26 Maintenance 2435 Agriculture Including Agriculture Extension Husbandry 40 Extension Separate s farmers operated training each schere 41 Crop 41 Crop 42 Extension Co-Operative Co-Op | | | | | |
| 2408 Public 101-Procurement & Supply 102-Assistance to Co-Operative 101-Crop Including Agriculture Extension Produce 101-Crop 40 Extension Separate straining each scheil 41 Crop 41 Crop | | | 104-Public | | |
| Produce 2408 Public | | | | | |
| 2408 Public Distribution System 101-Procurement & Supply 102-Assistance to Co-Operative 26 Maintenance 103-Storage & Warehousing 40 Extension 2435 Agriculture Including Agriculture Extension Husbandry 40 Extension of farmers training 41 Crop | | | | | |
| Distribution System 102-Assistance to Co-Operative 103-Storage & 26 Warehousing Agriculture Including Agriculture Extension Maintenance 40 Extension Separate s head may farmers training training 41 Crop | | | | Public | 2408 |
| 102-Assistance to Co-Operative 103-Storage & Maintenance 2435 Agriculture Including Agriculture Extension Extension 102-Assistance to Co-Operative 26 Maintenance 40 Extension Separate s head may farmers operated training each schere 41 Crop | | | | Distribution | |
| Co-Operative 103-Storage & 26 Warehousing Agriculture Including Agriculture Extension Extension Co-Operative 103-Storage & 26 Maintenance 40 Extension Separate s of head may farmers operated training each schein 41 Crop | | | | System | |
| 103-Storage & Warehousing 26 Warehousing 101-Crop Including Agriculture Extension Extension 40 Extension of head may farmers training each schein 41 Crop | | | | | |
| Warehousing Agriculture Including Agriculture Extension Warehousing Maintenance 40 Extension Separate s head may farmers training training 41 Crop | | 26 | | | |
| Agriculture Including Agriculture Extension Extension Agriculture Extension Agriculture Extension Agriculture Extension Agriculture Extension Agriculture Extension Husbandry 40 Extension of head may operated each schere 41 Crop | | | | | |
| Agriculture Extension Agriculture farmers training 41 Crop | rate sub | | 101-Crop | | 2435 |
| Agriculture Extension farmers training each scher 41 Crop | may be | of l | Husbandry | | |
| training each scher | | | | | |
| 41 Crop | | | | Extension | |
| | | | | | |
| Insurance | | insurance | | | |
| 42 Scheme | | | | | |
| for small | | | | | |
| marginal | | | | | |
| farmers | | | | | |
| and | | | | | |
| agricultural | | | | | |
| labourers | | | | | |
| 43 | | | | | |
| Horticulture | | | | | |
| | | | | | |
| | | and | | | |
| | | and | | | |
| | | vegetable | 1 | I | |
| | | vegetable crops | | | |
| | | vegetable crops 44 | | | |
| | | vegetable crops 44 Assistance to | | | |
| 102-Watershed | | vegetable crops 44 Assistance to farming | | | |
| Development | | vegetable crops 44 Assistance to | 102-Watershed | | |
| Programme | | vegetable crops 44 Assistance to farming | | | |
| 2501 Poverty 101-Central This minor head 11 NREGA For better | | vegetable crops 44 Assistance to farming cooperation | Development Programme | | |

| A 11 | G -1 | 111 1 1 | 1 . |
|-------------|-----------|-----------------|---------------|
| Alleviation | Scheme | will include | planning, |
| Programme | | expenditure on | monitoring |
| | | national | and decision |
| | | programmes/sche | making, the |
| | | mes under | central |
| | | separate object | schemes |
| | | head viz. | have been |
| | | NREGS, SGRY | given |
| | | etc. | distinct two- |
| | | | digit |
| | | | subheads. |
| | | | Considering |
| | | | the number |
| | | | of state |
| | | | |
| | | | schemes |
| | | | and diversity |
| | | | among the |
| | | | states, two- |
| | | | digit |
| | | | alfanumeric |
| | | | sub-heads |
| | | | may be |
| | | | operated for |
| | | | state |
| | | | schemes. |
| | | | The two- |
| | | | digit |
| | | | standardised |
| | | | object heads |
| | | | may be |
| | | | operated |
| | | | under sub- |
| | | | head |
| | | | for |
| | | | accounting |
| | | | the scheme |
| | | | requirements |
| | | | as per |
| | | | guideline. |
| | | | The object |
| | | | of |
| | | | |
| | | | expenditure |
| | | | may be |
| | | | booked |
| | | | under these |
| | 102.0 | | schems. |
| | 102-State | This minor head | |
| | Schemes | will include | |
| | | expenditure on | |
| | | state level | |
| | | programmes/ | |
| | | | |

| | | 14(11 1010 (0111 | | | |
|------|-----------------|---------------------|---------------------|---|--|
| | | | schemes under | | |
| | | | separate object | | |
| | | | head. | | |
| | | 102 D 1 | neau. | | |
| | | 103-Panchayat | | | |
| | | Samiti Schemes | | | |
| | | 104-Gram | | | |
| | | Panchayat | | | |
| | | Schemes | | | |
| 2515 | Panchayati Raj | 101-District | These minor | | |
| | Programmes | Panchayat | heads will include | | |
| | | Programmes | | | |
| | | 102-Panchayat | all administrative | | |
| | | Samiti | expenditure in | | |
| | | Programmes | respect of district | | |
| | | 103-Gram | panchayat, | | |
| | | | panchayat | | |
| | | Panchayat | | | |
| | | Programmes | samiti and gram | | |
| | | | panchayat under | | |
| | | | separate object | | |
| | | | heads | | |
| 2702 | Minor | 101-Minor | neaus | | |
| 2702 | | | | | |
| | Irrigation | Irrigation Projects | | | |
| | | 102-Water | | | |
| | | Management | | | |
| 2801 | Rural | 101-Purchase of | | | |
| | Electrification | Power | | | |
| | | 102-Transmission | This minor head | | |
| | | & Distribution | will include | | |
| | | | transmission & | | |
| | | | | | |
| | | | distribution | | |
| | | | schemes under | | |
| | | | different object | | |
| | | | head | | |
| | | 102 Maintanana | ncau | | |
| | | 103-Maintenance | | | |
| | | of Street Lisht | | | |
| 2810 | Non- | 101-Maintenance | | | |
| | Conventional | of Bio-gas plants | | | |
| | Sources of | | | | |
| | Energy | | | | |
| | | 102-Maintenance | | | |
| | | of Solar Energy | | | |
| | | Centre | | | |
| | | 103-Maintenance | | | |
| | | of Wind Energy | | | |
| | | Centre | | | |
| 2851 | Village and | 101-Handloom | These min - : | | |
| 2001 | Village and | | These minor | | |
| | Small Scale | Industries | heads will include | | |
| | Industries | 100 11 " 2 | expenditure on | | |
| | | 102-Handicraft | account of | | |
| | | Industries | amenities | | |
| | | 103-Khadi & | | | |
| | | Village Industries | provided and | | |
| | | 104-Sericulture | developmental | | |
| | | Industries | schemes at the | | |
| | | 105-Powerloom | industrial estate | | |
| | | Industries | muusurar estate | | |
| | | 11100001100 | I | l | |

| <u> </u> | 1 | 106 E 1 | • | | |
|----------|----------------|----------------------------------|-----------------|-------------|---------------|
| | | 106-Food | under separate | | |
| | | Processing | object heads. | | |
| | | Industries | | | |
| | | 107-Other Village | | | |
| 2054 | Trongmontation | Industries | Tri-11 1 | 40 | E1-44 |
| 3054 | Transportation | 101-Roads | This minor head | 40 – | For better |
| | | 102-Culverts | will include | Maintenance | planning, |
| | | 103-Bridges | expenditure | & | monitoring |
| | | 104-Ferries | incurred on | repairs | and decision |
| | | 105-Waterways 106-Other means | maintenance and | | making, the |
| | | | repairs. | | central |
| | | of Transportation | 1 | | schemes |
| | | | | | have been |
| | | | | | given |
| | | | | | distinct two- |
| | | | | | |
| | | | | | digit |
| | | | | | subheads. |
| | | | | | Considering |
| | | | | | the |
| | | | | | number of |
| | | | | | state |
| | | | | | schemes |
| | | | | | and diversity |
| | | | | | among the |
| | | | | | states, two- |
| | | | | | digit |
| | | | | | alfanumeric |
| | | | | | sub-heads |
| | | | | | |
| | | | | | may be |
| | | | | | operated for |
| | | | | | state |
| | | | | | schemes. |
| | | | | | The two- |
| | | | | | digit |
| | | | | | standardised |
| | | | | | object heads |
| | | | | | may be |
| | | | | | operated |
| | | | | | under sub- |
| | | | | | head |
| | | | | | for |
| | | | | | |
| | | | | | accounting |
| | | | | | the scheme |
| | | | | | requirements |
| | | | | | as per |
| | | | | | guideline. |
| | | | | | The object |
| | | | | | of |
| | | | | | expenditure |
| | | | | | may be |
| | | | | | booked |
| | | | | | under these |
| <u> </u> | | l | | | ander these |

| | | | | | schemes. |
|------|------------------------------|--------------------|------------------|----------|--------------|
| 4202 | Capital Outlay | 101-Construction | | | senemes. |
| 7404 | on Education | of Primary | | | |
| | on Education | Schools | | | |
| | | 102-Construction | | | |
| | | of Secondary | | | |
| | | Schools | | | |
| | | 103-Construction | | | |
| | | of Centre for | | | |
| | | Adult & Non- | | | |
| | | formal Education | | | |
| 4205 | Capital Outlay | 101-Construction | | | |
| | on Art, Culture | of Public | | | |
| | and Libraries | Libraries | | | |
| | | 102-Construction | | | |
| | | of Sports Stadium | | | |
| | | 103-Construction | | | |
| | | of Training Centre | | | |
| 4207 | C (1 O . 4) | for Art & Culture | | | |
| 4206 | Capital Outlay Market and | 101- | | | |
| | Fairs | Construction of | | | |
| | Tans | permanent | | | |
| | | structure for | | | |
| | | Market | | | |
| | | 102- | | | |
| | | Construction of | | | |
| | | permanent | | | |
| | | structure for | | | |
| | | fairs | | | |
| 4210 | Capital Outlay | 101- Primary | These minor | | |
| 7210 | on Health & | Health Centres | heads will | | |
| | Family | nearm Centres | | | |
| | Welfare | | include scheme | | |
| | | 102- | wise | | |
| | | Community | expenditure | | |
| | | Health | incurred on | | |
| | | Centres | construction | | |
| | | 103- Hospitals | works. | | |
| | | - | | | |
| | | & Dispensaries | | | |
| | | 104- Health | | | |
| | | Sub-Centres | | | |
| | | 105- Other | | | |
| | | System of | | | |
| | | Medicine | | | |
| 4215 | Capital Outlay | 101- Laying of | This minor head | 16 ARWSP | For better |
| | on Water | Water Supply | will include | | planning, |
| | Supply and | Line | expenditure | | monitoring |
| | Sanitation | | incurred on | | and decision |
| | | | laying | | making, the |
| | | | of water supply | | central |
| | | | | | |
| | | | line scheme wise | | schemes |
| | | | under different | | have been |
| | | | object | | given |

| | | | heads. | | distinct two- |
|------|---------------------|------------------|--------------------|------------|---------------|
| | | 102- Drilling of | his minor head | 16 ARWSP | digit |
| | | Tube-well | will include | | subheads. |
| | | | expenditure | | Considering |
| | | | incurred on | | the |
| | | | drilling of tube- | | number of |
| | | | well scheme | | state |
| | | | wise under | | schemes |
| | | | different object | | and diversity |
| | | | heads. | | among the |
| | | 103- Sewerage | This minor head | 17 Total | states, two- |
| | | & Sanitation | will include all | sanitation | digit |
| | | | expenditure on | campaign | alfanumeric |
| | | | construction | 1 0 | sub-heads |
| | | | of drains public | | may be |
| | | | toilets etc. for | | operated for |
| | | | improvement of | | state |
| | | | sewerage and | | schemes. |
| | | | sanitation | | The two- |
| | | | services and all | | digit |
| | | | scheme wise | | standardised |
| | | | expenditure. | | object heads |
| | | | | | may be |
| | | | | | operated |
| | | | | | under sub- |
| | | | | | head |
| | | | | | for |
| | | | | | accounting |
| | | | | | the scheme |
| | | | | | requirements |
| | | | | | as per |
| | | | | | guideline. |
| | | | | | The object |
| | | | | | of |
| | | | | | expenditure |
| | | | | | may be |
| | | | | | booked |
| | | | | | under these |
| | | | | | schemes. |
| 4216 | Capital Outlay | 101-Purchase | These minor | 14IAY | |
| | on Rural Housing | of Land | heads will include | | |
| | Housing | 102- | scheme wise | 14IAY | |
| | | Construction of | expenditure on | 171/1 | |
| | | Houses | purchase of land | | |
| | | 1100303 | site and | | |
| | | | construction of | | |
| | | | houses under | | |
| | | | separate object | | |
| 400- | a | | heads | | |
| 4235 | Capital Outlay | 102- | | | |
| | on social | Construction of | | | |

| | | | | |
|------|--------------------------|------------------|--------------------|--------------|
| | Security & | Training Centre | | |
| | Welfare | for Welfare of | | |
| | | Handicapped | | |
| | | 103- | | |
| | | Construction of | | |
| | | Anganwadi | | |
| | | Centres | | |
| 4402 | Capital Outlay | 101-Land | | Panchayats |
| | on Soil and Water | Improvement | | may operate |
| | Conservation | | | separate sub |
| | Conscivation | 102-Land | | heads for |
| | | Reforms | | various |
| | | 103-Land | | schemes |
| | | Consolidation | | under the |
| | | 104-Soil and | | minor head |
| | | Water | | |
| | | Conservation | | |
| 4405 | Capital Outlay | 104- | | |
| | on Fisheries | Construction of | | |
| | | Fisheries / Pond | | |
| 4406 | Capital Outlay | 103- | | |
| | on Forestry | Development of | | |
| | | Zoological Park | | |
| | | 104- | | |
| | | Development of | | |
| | | Public Garden | | |
| 4408 | Capital Outlay | 103- | This minor head | |
| | on Public | Construction of | will include | |
| | Distribution | Godowns & | scheme wise | |
| | System | Warehouses | expenditure on | |
| | | | construction | |
| | | | works | |
| 4435 | Capital Outlay | 101- | | Separate sub |
| | on Agriculture | Construction of | | head may be |
| | including | Training Centre | | operated for |
| | Agriculture Extension | | | each scheme |
| 4515 | Capital Outlay | 101-District | These minor | |
| | on Panchayati | Panchayat | heads will include | |
| | Raj | Programmes | construction of | |
| | Programmes | C | office | |
| | | 102-Panchayat | buildings, | |
| | | Samiti | acquisition of | |
| | | Programmes | lands and other | |
| | | 103-Gram | expenditure of | |
| | | Programmes | capital nature to | |
| | | Programmes | create concrete | |
| | | | assets of | |
| | | | permanent | |
| | | | nature (not | |
| | <u> </u> | | classifying under | |
| | | | ciassifying under | |

| | | | 41 | | |
|------|-----------------|------------------|--------------------|-----|-----|
| | | | any other major | | |
| | | | head) in respect | | |
| | | | of district | | |
| | | | panchayat, | | |
| | | | panchayat samiti | | |
| | | | | | |
| | | | and gram | | |
| | | | panchayat under | | |
| | | | separate | | |
| | | | object heads | | |
| 4702 | Capital Outlay | 101- | | | |
| | on Minor | Construction of | | | |
| | Irrigation | Minor | | | |
| | | Irrigation | | | |
| | | | | | |
| | | Projects | | | |
| | | 102- | | | |
| | | Construction | | | |
| | | Works on | | | |
| | | Water | | | |
| | | Management | | | |
| | | 103- | | | |
| | | Construction | | | |
| | | | | | |
| | | Works of | | | |
| | | Watershed | | | |
| | | Development | | | |
| 4801 | Capital Outlay | 102-Capital | This minor head | | |
| | on Rural | Outlay on | will include | | |
| | Electrification | construction of | expenditure on | | |
| | | sub-station | construction of | | |
| | | suo-station | | | |
| | | | sub-stations | | |
| | | | under various | | |
| | | | schemes under | | |
| | | | different object | | |
| | | | head | | |
| | | 103-Installation | | | |
| | | of Street light | | | |
| 4810 | Capital Outlay | 101- | | | |
| 4010 | on Non- | | | | |
| | conventional | Construction of | | | |
| | Sources of | Bio-gas plants | | | |
| | Energy | | | | |
| | | 102- | | | |
| | | Construction of | | | |
| | | | | | |
| | | Solar Energy | | | |
| | | Centre | | | |
| | | 103- | | | |
| | | Construction of | | | |
| | | Wind Energy | | | |
| | | Centre | | | |
| 4851 | Capital Outlay | 101-Handloom | These minor | | |
| 4031 | on Village and | | | | |
| | Small Scale | Industries | heads will include | | |
| | Industries | | capital | | |
| 1 | maustries | <u></u> | 1 | l . | Į l |

| | | 14(4) 1010 (01(11 | | T | |
|------|-------------------|--------------------------|------------------------------|------------|---------------|
| | | 102-Handicraft | expenditure on account of | | |
| | | Industries | | | |
| | | 103-Khadi & | developmental schemes at the | | |
| | | Village | industrial estate | | |
| | | Industries | | | |
| | | 104-Sericulture | under separate | | |
| | | Industries 105-Powerloom | object heads. | | |
| | | Industries | | | |
| | | 106-Food | | | |
| | | | | | |
| | | Processing Industries | | | |
| | | 107-Other | | | |
| | | | | | |
| | | Village Industries | | | |
| 5054 | Capital Outlay | 101- | | 20 PMGSY | For better |
| 3034 | on Capital Outlay | Construction of | | 20 FMOS 1 | planning, |
| | Transportation | Village/ District | | | monitoring |
| | | roads | | | and decision |
| | | 102- | | 20 PMGSY | making, the |
| | | Construction of | | 20 1 WG5 1 | central |
| | | Culvert/ Bridge | | | schemes |
| | | 103- | | 20 PMGSY | have been |
| | | Acquisition of | | 201 MG51 | given |
| | | land for | | | distinct two- |
| | | construction of | | | digit |
| | | roads / bridges | | | subheads. |
| | | 104- | | | Considering |
| | | Construction of | | | the |
| | | Ferry Ghats/ | | | number of |
| | | Ferries | | | state |
| | | | | | schemes |
| | | | | | and diversity |
| | | | | | among the |
| | | | | | states, two- |
| | | | | | digit |
| | | | | | alfanumeric |
| | | | | | sub-heads |
| | | | | | may be |
| | | | | | operated for |
| | | | | | state |
| | | | | | schemes. |
| | | | | | The two- |
| | | | | | digit |
| | | | | | standardised |
| | | | | | object heads |
| | | | | | may be |
| | | | | | operated for |
| | | | | | accounting |
| | | | | | the |
| | | | | | scheme |

| | | requirements |
|--|--|--------------|
| | | as per |
| | | guideline. |
| | | The object |
| | | of |
| | | expenditure |
| | | may be |
| | | booked |
| | | under these |
| | | schemes. |

| | Loan Section | | | | | | | | |
|------|-----------------------|--|------|--------------------|--|--|--|--|--|
| | Recei | pts | | Payme | ent | | | | |
| 7610 | Loans to Panchayat | 101-House Building Advance | 7610 | Loans to Panchayat | 101-House Building Advance | | | | |
| | Employees | 102-Motor Car/ Motor Cycle Advance | | Employees | 102-Motor Car/ Motor Cycle Advance | | | | |
| | | 103-Cycle Advance | | | 103-Cycle Advance | | | | |
| | | 104-Festival | | | 104-Festival | | | | |
| | | Advance | | | Advance | | | | |

| | Pension & Provident Fund Section | | | | | | | | |
|------|----------------------------------|--|------|-------------------|--|--|--|--|--|
| | Rece | eipts | | Paym | ent | | | | |
| 8009 | Provident Fund | 101-Panchayat Employees General Provident Fund 102-Panchayat Employees Contributory Provident Fund | 8009 | Provident Fund | 101-Panchayat Employees General Provident Fund 102-Panchayat Employees Contributory Provident Fund | | | | |

| Insurance & Pension Fund Section | | | | | | | | |
|----------------------------------|--------------------------|--|---------|--------------------------|--|--|--|--|
| Receipts | | | Payment | | | | | |
| 8011 | Insurance & Pension Fund | 101-Panchayat Employees Group Insurance Scheme | 8011 | Insurance & Pension Fund | 101-Panchayat Employees Group Insurance Scheme | | | |

| Deposit & Advances Section | | | | | | | | |
|----------------------------|------------------|---|---------|------------------|---|--|--|--|
| Receipts | | | Payment | | | | | |
| 8443 | Civil Deposit | 101-Earnest Money Deposit (1) 102-Security Deposit (2) 103-Panchayat Deposit (3) | 8443 | Civil Deposit | 101-Earnest Money Deposit (1) 102-Security Deposit (2) 103-Panchayat Deposit (3) | | | |

- (1) This includes earnest money deposit made by tenders/contractors
- (2) This includes the security money realized from the contractors

(3) This includes all class of deposits of panchayats other than savings and current accounts.

| Civil Advances Section | | | | | | | |
|------------------------|-------------------|---|---------|-------------------|--|--|--|
| Receipts | | | Payment | | | | |
| 8550 | Civil Advances | 101-Advances to PRI Functionaries for Works & Supplies 102-Advances to Agencies for Works & Supplies | 8550 | Civil Advances | 101-Advances to PRI Functionaries for Works & Supplies 102-Advances to Agencies for Works & Supplies | | |

| | Suspense Account | | | | | | | | |
|------|---------------------|---|------|---------------------|--|--|--|--|--|
| | Receipts | | | Payment | | | | | |
| 8658 | Suspense Account | 101-Tax deduction at source suspense 40 Income Tax 41 Sale Tax 42 Profession Tax 102-Unclassified Suspense | 8658 | Suspense Account | 101-Tax deduction at source suspense 40 Income Tax 41 Sale Tax 42 Profession Tax 102- Unclassified Suspense 103-Treasury | | | | |
| | | Suspense | | | Suspense | | | | |

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित।

बिहार गजट (असाधारण) 687-571+1000-डी०टी०पी०।

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